

JOE GQABI DISTRICT MUNICIPALITY

DRAFT CONSOLIDATED ANNUAL REPORT

2017/18 Financial Year

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CHAPTER 1: MAYOR'S FOREWORD AND EXECUTIVE SUMMARY

1.1 EXECUTIVE MAYOR'S FOREWORD

This Annual Report provides an account of the service delivery efforts and strides that were implemented by the Joe Gqabi District municipality during the 2017/18 financial year. Our programme of implementation is in line with the priorities of the national and provincial government with regard to extending universal access to basic services, creation of job opportunities, rural development, improving education and health, fighting crime and corruption in an environment that creates sustainable and resilient communities. To further these goals and aspirations it requires government to build a democratic developmental state capable of mobilising all sectors of society towards a common goals of improving the quality of life for all our residents, with a particular focus on the poor. Promotion of social cohesion and nation building will contribute immensely towards the attainment of our goals.

The District has managed to maintain a high-level alignment and linkages between its programmes and those of national and provincial government. The relationship between the medium term strategic framework (MTSF), 12 Priority Outcomes and role of Local Government, Provincial Strategic Priorities, Outcome 9 Agreement inform the Strategic Focus Areas of the JGDM. Our Strategic focus areas are also clearly linked to the social and economic development trajectory of the District as directly informed by the District communities. As contained in the annual performance matrixes of the JGDM and JoGEDA it is evident that there are performance areas that either fall or are dependent on the actions of other spheres of government to be achieved. The blue drop and green drop results, Working for Water and Working for Wetlands, capturing of job opportunities created, revenue collection, etc are some of the examples of performance area that are influenced by actions of other spheres of government. Thus, we will continue our strides towards ensuring improved intergovernmental relations with regard to planning, implementation and reporting.

On the front of public participation and accountability, the JGDM implemented various programmes aimed at ensuring community and stakeholder participation in the planning, implementation and monitoring of our service delivery interventions. The IDP preparation process involved an extensive consultation and participation of communities, role players and key stakeholders in order to achieve a shared understanding of the municipal development trajectory and alignment. Various community and stakeholder participation initiatives were undertaken during the year under review.

The Executive Mayor's Community consultation programme with the community was concluded in March 2019 with a State of the District Address that was held in Sterkspruit. This was preceded by the community participation engagements that were held in all our local municipalities. The District also participated in Mayoral Outreaches of the local municipalities between March and May 2017. Issues identified through these engagements range from matters District and local municipality competence to those of other spheres of government. Key issues include lack of water and sanitation services, high youth unemployment, unavailability of government service departments in most small towns, illegal connections to the municipal services infrastructure, rising crime rate and poor condition of roads.

Other critical consultative and engagement structures such as the traditional leaders' forum, District Mayors' forum, technical support group, IDP and budget representative forum, disaster management forum, transport forum, agricultural forum, Women Economic Empowerment forum, IGR clusters, etc continued to function throughout the year. With

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regard to the functionality of IGR clusters, initiatives to strengthen cluster engagements are underway as only the Social Cluster continued to work throughout the period under review.

With regard to labour issues, the Local Labour Forum has been established in terms of the bargaining Council agreement. The forum continued to meet and three meetings were held during the last financial year. The District has two unions operating: viz; South African Municipal Workers Union (SAMWU) and IMATU. The LLF subcommittee meetings were held bimonthly. This resulted in the existence of functionally professional and cordial relations between labour and the employer.

The positive and professional interface between the political and administrative arms of the District municipality also had an immense contribution on the achievement of the planned initiatives and actions.

We once again pride ourselves as this District Council for having attained a clean audit opinion from the Auditor General for the 2017/18 financial year. This is in the backdrop of the audit results for the 2014/15 and 2015/16 financial years which were also clean. One of the 2018 institutional strategic planning session goals was to deal with all issues that led to the District achieving an unqualified audit opinion. It pleases me to report to our communities that we have achieved this goal. This goes to confirm that public funds under the custody of the District municipality are indeed in good and safe hands.

Ald. ZI Dumzela Executive Mayor

Date: 17 January 2019

1.2 MUNICIPAL MANAGER'S FOREWORD

In terms of Section 155 of the Constitution of the Republic of South Africa, the Joe Gqabi District municipality is a category C municipality, which means that it has municipal executive and legislative authority in an area that includes more than one municipality. The JGDM is legislated to perform a number of functions. The service delivery functions of the District municipality are water, sanitation, municipal health services, municipal planning, and disaster management. The District shares the responsibility on tourism, planning with its local municipalities. Additional powers and functions are allocated to the District municipality through service level agreements such as the roads function in which there is an active agreement between the Department of Roads and Transport with the District Municipality whereby the District maintains gravel roads in the Walter Sisulu local municipality.

The Joe Gqabi Economic Development Agency (JoGEDA), which is an economic development entity of the District, has a mandate to deliver on the economic outcomes envisioned in the District's GDS Summit Agreements. JoGEDA's mandate is further aligned to the IDPs of all the municipalities within the Joe Gqabi District. JoGEDA primary purpose is to be a strategic and robust economic growth special purpose vehicle focusing on investment promotion in key priority areas that would stimulate trade and industry whilst providing opportunities for job creation within the District. The combined efforts of assessing through feasibility studies, packaging through investment promotion and facilitation of economic development through the various catalytic projects will enable the region to meet its growth targets. JoGEDA has now reached full blown operational phase. The main focus JoGEDA co-ordinates local is to ensure the implementation of the catalytic projects. economic development activities and catalytic interventions, with the support of JGDM and also engages with public sector departments and private sector companies for the implementation of the identified projects and other development programmes. With regard to the provision of access to a basic level of water, the new water installations constituted repairs of old infrastructure and therefore the target was not achieved resulting in material misstatement in the reported performance. .

With regard to management changes in relation to senior managers directly reporting to the Municipal Manager, all post were filled and incumbents signed performance agreements. Top Management posts include the Municipal Manager, Director Community Services, Chief Operations Officer, Director Corporate Services, Director Technical Services, CFO and Manager WSP. A new directorate called Institutional Advancement and Support was established and the post was filled in the third quarter of the year and a performance agreement was signed.

The commitment of the Political and Administrative leadership of the District to sound and accountable government has led the District retaining its clean audit outcome from the Auditor General. This confirms the effectiveness and efficiency of our governance structures such as the Council, Municipal Public Accounts Committee, Mayoral Committee, Audit Committee, Risk Committees and other structures of Council. The professional and responsible conduct by all the employees of the District played an important part in the achievements realised during the year under review.

ZA Williams Municipal Manager

17 January 2019

De	pendency Ratio	
Per 100 (15-64)	71.7	71,3
	Sex Ratio	
Males per 100 females	89.8	89.8
Po	pulation Growth	
Per annum	1.53%	n/a
L	abour Market	
Unemployment rate (official)		
Youth unemployment rate (official) 15-34		
Educ	eation (aged 20 +)	
No schooling	8.0%	14.5%
Matric	19.5%	14 1%
Higher education	5,8%	5.9%
Hous	sehold Dynamics	
Households	95 107	97 470
Average household size	3.9	3.4
Female headed households	46.9%	49.3%
Formal dwellings	69,6%	60.4%
dousing owned	71_7%	61_3%
Hou	sehold Services	
Flush toilet connected to sewerage	28_2%	23.9%
Veekly refuse removal	34,1%	28.1%
Piped water inside dwelling	19.2%	17,6%
Electricity for lighting	80.0%	69.1%

CHAPTER 2 - GOVERNANCE

Governance is defined as the exercise of political, economic and administrative authority in the management of a municipality's affairs at all levels. It comprises the mechanisms, processes and institutions through which citizens and groups articulate their interests, exercise their legal rights, meet their obligations and mediate their differences.

Component A: Governance Structures

Political Governance Structure

The Joe Gqabi District Municipality has an executive mayoral system. The District has five standing committees which are chaired by portfolio councillors. With regard to the frequency of meetings, the Council met at least quarterly as well as and when required. Furthermore, for all the above-mentioned structures, special meetings were convened as and when necessary. The high level accountability structure of the District is depicted in figure 2 below.

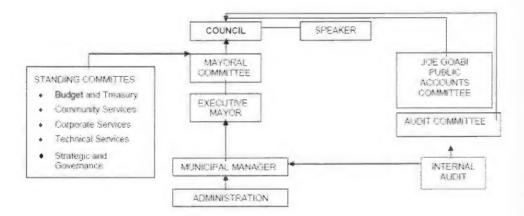
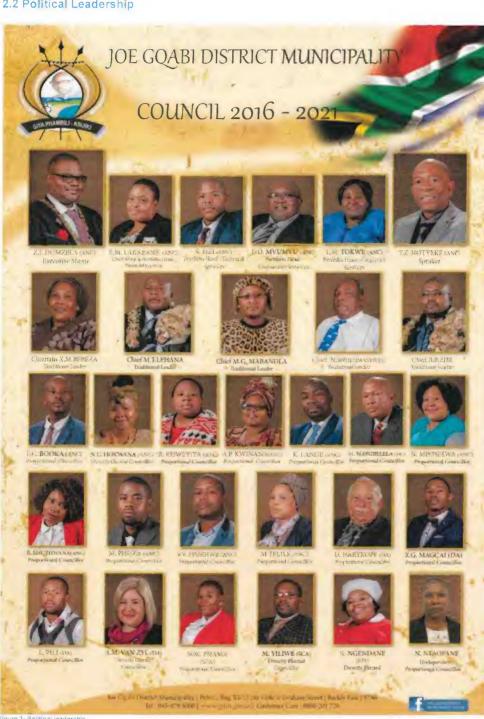


Figure 2: High level accountability structure of the District

2.2 Political Leadership



2.3 Administrative Governance Structure

The Municipal Manager and his team of seven senior managers lead the institution. A new Directorate, Institutional Support and Advancement, was established by Council during the year under review and an incumbent was appointed in December 2017. All the senior management posts were filled during the year under review with signed performance agreements.



In terms of the Municipal Structures Act, 117 of 1998, Section 18(2), a municipal council must meet at least quarterly. A municipal Council may also establish one or more committees necessary for the effective and efficient performance of any of its functions or the exercise of any of its powers (Municipal Structures Act, 117 of 1998, Section 79). The table below provides an overview of the number of meetings held in 2016/17 and 2017/18.

Table 2: Meetings held

DC14	2016/17	2017/18
Council meetings	12	13
MPAC meetings	6	5
Exco/Mayco meetings	11	10
Audit and risk meetings	5	6
Ward committee meetings	N/A	N/A

2.4 Component B: Intergovernmental Relations

The IDP and Budget Representative Forum allow members to represent the interests of their constituents in the IDP and budget processes. It also provides an organizational mechanism for discussion, negotiation and decision making between the stakeholders including the municipal government. The forum met quarterly.

The traditional leader's forum, which is chaired by the Speaker of the District was functional throughout the year and various meetings were held focusing on the initiation programme. The main purpose of the forum is to create a dialogue and discussion platform between the municipality and traditional leadership and it ensures participation of traditional leadership in matters of local government. Traditional leaders also participated in Council meetings.

A number of LED related stakeholder forums existed during the year including the Agricultural Forum and the District Tourism Organisation. Various community and stakeholder participation initiatives were undertaken on an ongoing basis

Component C: Public Accountability and Participation

The Executive Mayor's Community outmarch programme with the community was conducted in all local municipalities. The District also participates in Mayoral Outreaches of the local municipalities. Issues identified through these engagements range from matters of the District and local municipality competence to those of other spheres of government.

2.5 IDP Participation and Alignment

IDP Participation and Alignment Criteria*	Yes/No
Does the municipality have impact, outcome, input, output indicators?	Yes
Does the IDP have priorities, objectives, KPIs, development strategies?	Yes
Does the IDP have multi-year targets?	Yes
Are the above aligned and can they calculate into a score?	Yes
Does the budget align directly to the KPIs in the strategic plan?	Yes
Do the IDP KPIs align to the Section 57 Managers	Yes
Do the IDP KPIs lead to functional area KPIs as per the SDBIP?	Yes
Do the IDP KPIs align with the provincial KPIs on the 12 Outcomes	Yes
Were the indicators communicated to the public?	Yes
Were the four quarter aligned reports submitted within stipulated time frames?	Yes
	T 2.5.1

2.6 Risk management

All entities face uncertainty and the challenge for management is to determine how much uncertainty it is prepared to accept as it strives to grow stakeholder value. Enterprise risk management will enable management to identify, assess the face of uncertainty and is therefore integral to value creation and preservation. With regard to risk management within the District, risk registers were developed and are reviewed annually. Actions plans are reviewed quarterly. A risk committee was established and is functional. The committee evaluates progress on the action plans.

The top five risks for the institution are as follows:

No	Risk description	Mitigation / intervention
1.	Social economic status of local area High unemployment and dependency Rural nature and vastness of the District Limited economic activities	Comprehensive LED strategy and implementation plan (that is under review) Platforms in place for Stakeholder and Community Participation (agricultural forum, tourism forums, cooperative forums etc.) Approved LED structure in the organogram EPWP Programme Coordination of various economic programmes Economic programmes coordinated in the district area
2.	Constant communications with communities Ability to address community priorities	IDP prepared each year to try to focus interventions in a coordinated manner JGDM has developed and approved Community Participation Strategy. IDP reviewed and amended annually. Planning processes reviewed in order to factor in disaster occurrences i.e. Trend analysis.
3.	Regulatory compliance Risk of legislative non-compliance	Legal section is in place. Appointment of an external legal firm for additional support "Mbuli Commission" visits staff once a year to disseminate information on policies of the institution Compliance framework has been implemented New HR legislation and amendments have been implemented
4.	Staff attraction and retention Risk of high staff turnover Risk of institutional continuity	Policies allow for possible deviations in remuneration package (example Retention policy) Recruitment and selection policies and procedures implemented Majority of S56 positions are filled Skills Development Policy developed

		Reviewed relevant HR policies including the recruitment policy. Performance Management policy in place
Implementation of systems and processes Risk of internal control lapses		 Staff are trained on performances and implementation of IDPs and Workplace skills plans
	IDP policy in place	
		IDP office coordinates all plans and monitors compliance
		Staff keep abreast with skills for new legislative changes
		 Staff in all sections prepare or coordinate development of statutory plans and service delivery obligations / performance obligations for all management.
		_

2.7 Anti-Corruption and Fraud

As its policy stance on fraud and corruption, the policy of the JGDM is zero tolerance to fraud and corruption. All fraud and corruption allegations are investigated and followed up once reported and all remedies available are applied within the full extent of the law. Prevention controls include the existing financial and other controls and checking mechanisms as prescribed in the systems, policies and procedures of Joe Gqabi District Municipality. In order to minimize the occurrence of fraud and corruption the District has implemented various mechanisms which include division of duties, internal audit review of processes and adherence thereto, Audit Committees that exclude politicians and officials as voting members, condemnation by mayor and municipal manager of corrupt practices and involvement of the police as soon as grounds for suspicion become evident.

2.8 Supply Chain Management

The Supply Chain Management (SCM) function of the District is centralized under the Finance Department. This was implemented with a view of strengthening the capacity and ability of the District to comply with the MFMA and National Treasury Regulations. All these mechanisms and systems seek to ensure that SCM arrangements provide appropriate goods and services, offer best value for money and minimize the opportunities for fraud and corruption. The District has an approved SCM policy which is reviewed annually. Key policy objectives of the policy include the following:

- The Policy includes empowerment goals and objectives which strives towards ensuring that historically disadvantaged individuals (HDIs) are presented an opportunity to participate and function in the mainstream of the economy.
- A supplier development programme is also under consideration.

2.9 By-laws

The JGDM has the following by-laws:

Newly Developed	Revised	Public Participation Conducted Prior to Adoption (Yes/No)	Dates of Public Participation	By-Laws Gazetted* (Yes/No)	Date of Publication
Community Fire Safety	N/A	Yes	October 2009	Yes	11 September 2009
Passenger Transport	N/A	Yes	October 2009	Yes	11 September 2009
Water Services	N/A	Yes	March 2008	Yes	07 March 2008

With regard to the development and review of MHS bylaws, a number of public participation engagements took place during the year under review. There were 29 public participation engagement meetings from July 2017 until March 2018. The District is committed to ensuring that all its by-laws are fully implemented. Technical capacity in terms appointment of staff, training of available staff, exploration of partnership possibilities and sourcing additional funding are some of the options being considered by the District.

2.10 WEBSITES

Municipal Website: Content and Currency of Material	
Documents published on the Municipality's / Entity's Website	Yes / No
Current annual budget and all budget-related documents	Yes
Current Adjustment Budget	Yes
All current budget-related policies	Yes
The previous annual report (2016/17 FY)	Yes
The annual report (2017/18 FY) published/to be published	To be published
All current performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act (2017/18 FY) and resulting scorecards	Yes
All service delivery agreements (2017/18 FY)	No
All long-term borrowing contracts (2017/18 FY)	No
All supply chain management contracts above a prescribed value	Yes
An information statement containing a list of assets over a prescribed value that were disposed of in terms of section 14 (2) or (4) during 2017/18 FY	No
Contracts agreed in 2017/18 FY to which subsection (1) of section 33 apply, subject to subsection (3) of that section	Yes
Public-private partnership agreements referred to in section 120	N/A

Currently all the information required is and as it becomes available placed on the website for public attention. The relevant staff were exposed to various training initiatives which are intended to continue to improve compliance.

2.11 Statutory Annual Report Process

No.	Activity	Time frame	Status
1	Consideration of next financial year's Budget and IDP process plan. Except for the legislative content, the process plan should confirm in-year reporting formats to ensure that reporting and monitoring feeds seamlessly into the Annual Report process at the end of the Budget/IDP implementation period	July	Done
2	Implementation and monitoring of approved Budget and IDP commences (In-year financial reporting).	c.	Done
3	Finalise the 4th quarter Report for previous financial year		Done
4	Submit Annual Performance Report to Internal Audit and Auditor-General		Done
5	Submit draft 2017/18 FY Annual Report to Internal Audit and Auditor-General		Done
6	Municipal entities submit draft annual reports to MM		Done
7	Audit / Performance committee considers draft Annual Report of municipality and entities (where relevant)	August	Done
8	Mayor tables the unaudited Annual Report		In process
9	Municipality submits draft Annual Report including consolidated annual financial statements and performance report to Auditor General		In process
10	Annual Performance Report as submitted to Auditor General to be provided as input to the IDP Analysis Phase		In process
11	Auditor General audits Annual Report including consolidated Annual Financial Statements and Performance data	September - October	In process
12	Municipalities receive and start to address the Auditor General's comments	November	In process
13	Mayor tables Annual Report and audited Financial Statements to Council complete with the Auditor- General's Report		In process
14	Audited Annual Report is made public and representation is invited		In process
15	Oversight Committee assesses Annual Report		In process
16	Council adopts Oversight Report	March	In process
17	Oversight report is made public		In process
18	Oversight report is submitted to relevant provincial councils		In process
19	Commencement of draft Budget/ IDP finalisation for next financial year. Annual Report and Oversight Reports to be used as input	March	In process

CHAPTER 3 - SERVICE DELIVERY PERFORMANCE REPORT

3.1 Service delivery summary

As depicted in the annual performance report, the District is continuing to make significant strides in addressing service delivery backlogs. Moving forward, key initiatives that must be undertaken include a focus on reducing water losses through various means that include more efficient use of water, addressing water losses occurring within the water and sanitation infrastructure, installation of water meters for both bulk infrastructure and consumers, eliminating illegal connections, improving the billing system, recruitment and appointment of peace officers to deal with water wastage and leaks as well as a hydrosurvey of all water sources to determine sustainability and availability of potable water source. The aged bulk water and sanitation infrastructure all needs to be revived through targeted investments in operations and maintenance. Thus, the following are critical issues the District is currently trying to address:

Table 3: Water and sanitation issues

AREA	CHALLENGE	SOLUTION EMPLOYED	SOLUTION PLANNED
Mt Fletcher	Full VIP Toilets	Emptying of VIP (started)	In progress
Maclear	Full VIP Toilets	Emptying of VIP (started)	Started
	Aged Water Supply Infra	Refurbishment of Aucamp WTW about to be completed	In progress
	Insufficient Water Supply to Greenfield and Sonwabile	New water supply scheme started but slow	Front loading will ensure adequate funds and speedy implementation of new project from July onward.
Ugie	Lack of sanitation infrastructure in most areas	Construction of bigger septic tanks started	A proper sanitation project is needed. This is planned but not yet started by PMU
Barkly East	Inadequate raw water supply and clear water storage	Construction of a bigger pumping main (stalled)	Completion of the pumping main, upgrade of the WTW and augmentatio of the clear water storage.
Lady Grey	Water Shortage	In process	Planned new dam
Rossouw	Water Shortage - Drought.	Water Carting	Continued water carting. Attempts for more boreholes failed as no water was found underground.
Aliwal North Sewage spillage		Daily honey suckig and high pressure jetting/repairs	New sewer lines needed for Area 13, Dukathole and Hilton
Jamestown	Sewage spillages	Daily Honey Sucking	New sewer lines needed for the whole town
Burgersdorp	Water Shortage	Water Restrictions	New pipeline needed to convey water from Steynsburg to Burgersdorp
	Sewage spillages	Service Provider appointed to construct some sections for a midterm relief. Otherwise more work is required for a long term relief	Scope of work needs to be extended for a long term relief. To cover parts o the town and WWTW.
Sterkspruit	Water Shortage	Water Carting and quick-wins project	Joveleni Water Supply and Herschel Pipeline Projects should continue for a huge impact. Quick wins project to be completed elsewhere in the villages. Illegal connection a HUGE challenge

The District is implementing water conservation and demand management which aims of a WCDMP needs to include:

- Improve efficiency of asset operation and maintenance (O&M)
- Reduce and regulate water consumption
- The conservation of scarce water resources
- To improve revenue collection

	2017/18 FY	2016/17 FY	2015/16 FY	2014/15 FY	2013/14 FY
Water					
Blue Drop Score	n/a	n/a	n/a	n/a	74.69
Is the municipality responsible to	Yes	Yes	Yes	Yes	Yes

	0		

1					
Does the municipality have infrastructure to provide?	Yes	Yes	Yes	Yes	Yes
Does the municipality actually provide?	Yes	Yes	Yes	Yes	No
Is the service outsourced/ commercialised?	No	No	No	No	No
Number of households provided with potable water service	0	0	5934		0
Number of domestic households	73 257	73 257	73 257	73 088	70 182
Inside the yard	41 774	41 774	41 774	41 678	41 297
Less than 200m from yard	31 483	31 483	31 483	31 410	18 745
More than 200m from yard	0	0	0	0	10 140
Domestic households with access to free basic service	14 176	14 176	14 176	11 178	0
Sanitation					
Green Drop Score	n/a	n/a	n/a	n/a	n/a
Is the municipality responsible to provide?	Yes	Yes	Yes	Yes	Yes
Does the municipality have infrastructure to provide?	Yes	Yes	Yes	Yes	Yes
Does the municipality actually provide?	Yes	Yes	Yes	Yes	Yes
Is the service outsourced/commercialised?	No	No	No	No	No
Number of households provided with sanitation service	5065	6190	6334	6454	
Number of households	using				
Flush toilet - public sewerage	23 699	23 699	23 699	23 523	23 009
Flush toilet - septic tank	2 914	2 914	2 914	2 906	2 880
Ventilated pit latrine	67178	62133	55 943	48 467	46 294
Bucket system	0	0	0	0	1 729
Other	0	0	0	0	0
Domestic households with access to free basic service	14 176	14 176	14 176	11 178	0

3.2 PERFORMANCE ON PRE-DETERMINED PERFORMANCE OBJECTIVES

N/A = No target was set for the quarter in the approved SDBIP *-🗞 = Target achieved and or exceeded (> 90), 💸 = target not achieved (< 74) 🖑 = information not yet available. 🍘 = significant progress (75 - 90%) has been achieved target and or indicator refined and aligned

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🗞 = Target achieved and or exceeded (> 90) 🗞 = target not achieved (< 74). 🖑 = information not yet available 🍘 = significant progress (75 - 90%) has been achieved NA = No target was set for the quarter in the approved SDBIP • . target and or indicator refined and aligned

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				Corrective Action				None						None						None		
			***	Variance				None						None						None		
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		RMANCE	7,FY	··· Illooodadada.	Actual			A/A						p1:01					100% of	registered	S	(indigents)
		PAST PERFORE 2016/17 F						AM				# # # # # # # # # # # # # # # # # # #		01:01					100% of	registered	(indigents)	
		KEY 201 PERFORMANCE INDICATOR Target					Number of monthly	water quality reports	submitted			Datio of fire	incidents responded	to as a proportion of	Occurrence Book.			% of households	earning less than	K1100 per month with access to free	basic services	(water and sanitation)
d augneo		₹ B			ld>			-100	S	+			10-	Z0C				7	1	0-20		Sé
target and or indicator refined and aligned				PROGRAMME							SD02- Provide	responsive	and efficient	management,	emergency	and rescue services		SD03: Expand	and fast-track	the provision	access to	basic services
(बातिहा ब्राात			STDATEGIC	OBJECTIVE			_				_											

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N/A = No target was set for the quarter in the approved SDBIP * -🗞= Target achieved and or exceeded (> 90) 🗫 target not achieved (< 74) 🖑 = information not yet available. 🍘 = significant progress (75 - 90%) has been achieved target and or indicator refined and aligned

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L1041	[101]	[106]	[105]	[[102]	[100]	([107]	[108]	[109]	[112]	([113]	([114]	(1111)	[[124]	[137]	127	igir)	[116]	[119]	[126]	[123]	[117]	([118]	[[122]	[[120]	[121]	[175]	[135]	[138]
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			Evidence									Report to	MayCo							200				Report to	MayCo			Janes
			Corrective Action							IGDM will await	the Orio approval	process to unfold.	Implementation (5	hange baseline for	fulure calculations										None			
			Variance			Changed-the	calculation based	on 2016 StateSA	household s	connections were	in the Orio	approval process:	No budget	implication as	JGDM focused on	development and	refurbishment-of	exicking supply	schemes to improve	existing services	Baseline-from	differentiated	вемеен а	Ventilated Improved Pit (MIP) (alle) and	other pit toilet. Only	the VIP pit toilet-is	consumer a masic	the baseline was adjusted None
		jou	sder	ıs						\$0	71	Ł,							Φ						-60			
	r PERIOD	18 FY	100	Actual								74%													84%			
	CURRENT PERIOD	2017/18 FY		Target								88%"	4												100%**			
	RMANCE	7.FY	-0-4	Actual								%0°													94%			
	PAST PERFORMANCE	2016/17 FY		Target								82%													95%			
		KEY	PERFORMANCE	NO COLONIA								% or nouseholds with access to basic	level of water											% of households with access to a	basic level of	sanitation		
	Ъ	381	NUN	КЫ	1							03-0											4	8-03	:0C	IS		
			PROGRAMME																									
		CICHTAGES	OBJECTIVE																									

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&= Target achieved and or exceeded (> 90) 🗫 target not achieved (< 74) 🖑 = information not yet available. = significant progress (75 - 90%) has been achieved NIA = No target was set for the quarter in the approved SDBIP • . target and or indicator refined and aligned

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	-		Evidence				200 S	1. Report to	Standing	Committee	report	entral de la constante de la c	and the				1. Report to	Standing	2. Closeout	report		estalia estalia estalia estalia	
			Corrective Action				JGDM will await	the Orio approval	A clearance	certificate has	been received to	proceed.						None. Ne budge!	Implication				
			Variance			water project was	delayed at	procurement stage due to stringent	Orio (funder)	conditions This	resulted in no new	potable water	Orio budget is still	available	the target was due	to There wasthes	which resulted in	some VIP toilets	peing relevant in the	current FY. No	implicationsamy	over for prior year	target.
	4	ous	deu	IS					e e	97								4	11				
	PERIOD	FY	1000	Actual						۵.								2009	conc				
	CURRENT PERIOD	2017/18 FY	-	Target					0000	nnne								0004	DDDC.				
-	DRMANCE	7 <u>4</u> FY		Actual					N. I.A.	Y.A.								MIZA	V _N				
	PAST PERFORMANCE	2016/17 <u>F</u> FY	1	Target					2	V.N.								3	V.				
		KEY	PERFORMANCE					Number of	households	provided with	connections						Number of	households	sanitation service	(toilets)			
	'AE			Kbl					3-0 - 2	:DO	S	_						3-09					-
			PROGRAMME																				
		STRATEGIC	OBJECTIVE																				

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Target Actual Maste sites and 1 monitored. The Sterkspruit inspections of 12 waste sites monitored. There are notice additional site for part of the veart for the fourth quarteer.										Formatted	[189]
Target Actual Service Corrective Action Evidence Formatted The Sterkspruit inspections of 12 waste sites monitored. There inspections of 12 waste sites additional site for part of the vear fearth quarter.									1	Formatted	[181]
ctual Target Actual Sterkspruit 12	PAST PERFORMANCE	2016/17 F	K T	MANCE	CURRENT 2017/1		101		X	Formatted	[183]
Target Actual Sterkspruit 12 waste sites waste sites monitored. There aste sites site for part additional site for part	PERFORMANCE							Corrective Action	Fyldence	Formatted	[179]
12 waste sites 12 waste sites formated 13 waste sites 14 waste sites 15 waste sites 16 waste sites 17 waste sites 18 waste sites 18 waste sites 19 waste sites 10 waste sites 10 waste sites 10 waste sites 11 waste sites 12 waste sites 13 waste sites 14 waste sites 15 waste sites 16 waste sites 17 waste sites 18 waste sites 19 waste sites 10 waste sites 10 waste sites 10 waste sites 11 waste sites 12 waste sites 13 waste sites 14 waste sites 15 waste sites 16 waste sites 17 waste sites 18 waste sites 19 waste sites 10 waste sites 10 waste sites 10 waste sites 10 waste sites 11 waste sites 12 waste sites 13 waste sites 14 waste sites 15 waste sites 16 waste sites 17 waste sites 18 waste sites 19 waste sites 10 wa	Torract			i loi to	Toront					Formatted	[[185]
12 waste site started to inspections of 12 mumber of sites and 1 waste sites and 1 was no impact on of 12 of an complication of 12 of an acte site site for part of the year site site for part of the year fourth quarteer.	ישומפו		4	Ictual	Layer	Colon				Formatted	([182]
inspections of 12 operate again again of 12 waste sites which increased the of 12 number of sites sites sites sites sites sites sites site for part heavily as the fourth quarter.							The Sterkspruit			Formatted	[184]
inspections of 12 waste sites						.12				Formatted	[180]
12 waste sites monitored. There spection of 12 of an explanate aste site or part of the vear site of the vear fourth quarter.						inspections of 12				Formatted	[178]
spections inspection to draw as no impact or of 12 of an earth-quarter. Site for part of the year line year fourth-quarter.	12	12		0	7	waste sites				Formatted	[186]
of 12 of an compliance netice additional was issued. It did not operate throughout the veat froughout the report fourth quarter.	o Number of monthly inspections inspections	inspections	inspe	ctions	inspections	penedion	was no impact on	None: No budget	Waste	Formatted	[187]
additional was issued—It did not part of the year fourth quarter. Formatted	of urban waste site	of 13 waste	0	f 13	of 12	of an	budget after a	implication.	report	Formatted	[188]
Hroughout the fourth quarter Formatted Formatted	0010		**	916 916	waste sites	additional	was-issued-it-did		THE STATE OF THE S	Formatted	[191]
fourth quarter.						of the year	net-operate		West of the second	Formatted	[192]
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		1.6		Fundonco	Lancing									A CONTRACTOR		7-7		Inspection									- 12 T		
				Corrective Action											90	Indate mimber of	premises for the	following financial	(mplication										
				Variance				food premises	opened and closed	so some were not inspected four times	in the year,	Some premises are meeting standards	and are therefore	some did not meat	standards and	needed to be	than the standard.	Additional	negatively impacted	on time to address	Ssues: Some	premises are only	year as they are	оонтрівинане	imited. Additional	facilities were	quarter and	inspecied	
			jor	ISC	leu	S						_	***************************************				eol r	4		0,									-
		001010	8 FY			Actual		2000	Section of the sectio	Were	ence and 8	premises	inspected	twice	(averaged)	4	of 246 food	premises	In addition	inspected	5 times	were	Inspected	Were	inspected	40 were	inspected		
		THE COUNTY	2017/18 FY	The same of the sa	Section of the second	Target											₩.	inspections of 210	premises										
		DOSCOR	7 FY	ALL SALLING COLUMN SALLINGS		Actual						27	premises	inspected	4 times	premises	3 times	.31	premises	2 times	21 premises	inspected	1 time	4 - Otal 27 t)					
		PACT DEPENDENTALIO	2016/17 FY		THE PERSON NAMED IN COLUMN	Target										4 Inspection	in each	premises in	210	premises									
			KEY	PERFORMANCE	INDICATOR												Number of	inspections on food	premises										
target and or indicator refined and aligned		, R	IBE	PROGRAMME 5	3	Kb											20-	† 00	18							_			
target and c			CCL	SIRAIEGIC	OBJECTIVE																								

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There were Formatted For		
Non-complance Issues were addressed. Licences and COCs were Issued in July 2018. Work is Since proceeding. No rew staff will be employed a valid Operator Certificates A register of Operator Certificates A regis	T PE	PAST PERFORMANCE CURRENT PERIOD
Non-complance Saues were addressed. Licences and COCs were issued in July 2018. Work is since proceeding Nonew staff will I. Report to be employed Committee Operation Operation Committee Operation Committee Operation Operation Decision Operation Decision Decision	2	101110
Non-compliance issues were addressed Licences and COCs were issued in July 2018. Work is since proceeding No rew staff will De employed without a usild Operator Certificates A register of Operator Certificates A register of Operator Certificates has been established to ensure timeous renewal. Ne budget implication	Actual	Actual
Non-complance Issues were addressed. Licences and COCs were Issued in July 2018. Work is Since proceeding. No rew staff will be employed Standing operator certificates A register of operator certificates has been established to ensure timeous renewal. Attentionals. Budget implication		
Non-complance issues were addressed. Licences and COCs were issued in July 2018. Work is since proceeding. No new staff will without a valid without a valid Operator Certificates. A featister of Operator Certificates has been established to ensure timeous renewal. No		
Non-compliance issues were addressed. Licences and COCs were issued in July 2018 Work is since proceeding Nonew staff will be employed operator certificates. A register of operator certificates has been established to ensure timeous renewal. No budget implication		
Non-compliance issues were addressed Licences and COCs were issued in July 2018. Work is Since proceeding No rew staff will be employed without a valid Operator Certificates A register of Operator Certificates A register of Certificates Inequality Deen established Tenewal, Ne Budget implication		
issues were addressed. Licences and COCs were issued in July 2018 work is since proceeding No new staff will be employed without a valid Operator Certificates A realister of Operator Certificates has been established to ensure timeous renewal. Ab Budget implication		
Licences and COCs were issued in July 2018. Work is since proceeding No new staff will be employed without a valid certificates. A register of operator certificates has been established to ensure timeous renewal. Ab budget implication		
COCS were issued in July 2018 Work is since proceeding Northway staff will 1. Report to be employed Standing vibrout a valid Committee operator operator of certificates has been established to ensure timeous renewal. No budget implication		
2018. Work is since proceeding No rew staff will a Report to De employed Standing Committee Operator Certificates A register of Operator Certificates has been established to ensure timeous renewal. Ne budget implication		
since proceeding No new staff will be employed Standing without a valid Committee Operator Committee Operator Committee Operator Committee Operator Opera		
No new staff will De employed Standing Without a valid Operator Certificates has been established Tenewal. Ne budget implication		
when the standing of the stand	1	
Certificates. A register of commutee certificates. A register of certificates has been established to ensure timeous renewal. No budget implication	2158 kms	2429 km 2800km
certificates. A register of operator certificates has been established to ensure timeous renewal. Ne budget implication		
operator certificates has been established to ensure timeous renewal. Ab budget implication		
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		1	EVIDENCE									-	6	Committee	-	report to the							100	100000	1.Report to	Standing	Committee	report to the	funder	an.	100 m
		A N TO THE PERSON OF THE PERSO	Corrective Action			Projects that were	on hold are now	The minicipality is	in the process of	recruiting an	Technologist and	two Data	will allow JGDM to	capture on the	all employees are	captured.Ne	Budget Implication	technologist and	Iwo-data-capturers	are being	JGDM to capture	on the MIS		aftempting to set	up a meeting with	DEA JGDM will	continue to	request progress	contract signature	financial year Mo	2000
		7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Variance						A total of 614 work	opportunities were	or the year. Target	could not be met	projects being	completed and	delayed. No hildnet	ImplicationNot-all	560 WOFK	captured on the MIS	for the year by the	DPWempleyees				materialised, Only	Working for	received for	employment due to	Working for Water	non-compliance by	DEA. Agreation, to	The second second second
-	ţ	ous	deu	S						-, ¿	N CEI			6	-	71		0					+				0				
	PERIOD			Actual										REFERE	no Place								4.0	#		102-jobs	achieved	by firet-half	of the year	against a	ころ は 日本
	CURRENT PERIOD	4010		Target										2050	£000										2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	104				
	DRMANCE 7 FY			Actual										888	200												1 228				
	PAST PERFORMANCE	10107	The second	Target									2 000 job	opportunities	(capital	projects)									1256 job	opportunities	(Working for	Water and Working for	Wetlands)		
	3	KEY	PERFORMANCE									Number of jobs	created through	economicdevelopm	enteconomic	development initiatives including	capital projects								1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	created through	working for water	and working for wetlands			
	ЯЗЯ	_		ld)	4			_				E	₹ L	0-10									-			10-	Z0C	137			-
			PROGRAMME									LED01:Implem	ent and	implementatio	n of EPWP	and other job creation	initiatives								LED02:	Implement	working tor	working for	wetlands		
		STRATEGIC	OBJECTIVE														Facilitate and	job creation	and poverty	initiatives											

Annual Report 2017/18 financial year

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	Johagana	Actual Actual B224 In Second harf of the year 66.6 Jobs were created (everaged) against target of 104.	Target Actual Second half of the year 66-5 Johe were geen eneared (averaged) against farget of 10-4.	Target Target	Target Target	Target Target
March but-an extension was granted due to inclement weather. No new contracts signed (no budgets provided due to DEA's internal crocesses to allow for additional work in quarter and was allowed through a formal extension by the funder in Q4 on a	Snapsho	Actual Second Second In Se		ctual	Actual	Target Actual Target
March but an extension was granted due to inclement weather. No new contracts signed (no budgets provided)due to DEA's internal processes to allow for additional work in quarter. Only limited work was allowed through a formal extension by the funder in 0.4 on a	den2	Acture 6224 secon half of year 64 John w create again target 104	- to	Target	Actual	Jarget Target
Advice but an extension was granted due to inclement weather. No new contracts stoned inclement weather. No new contracts stoned in o budgets provided)due to DEA's internal provided)due to DEA's internal or occesses to allow for additional work in quarter. Only limited work was allowed through a formal extension by the funder in OA on a	3	Secondary Market of Market	5			
7 M SIM		Secon half of your 6 John world were again target 104	Secon half of year-of year-of year-of gains target 104	Secon half-of year-6 secon half-of year-6 secon secon half-of year-6 secon secon half-of year-6 secon secon half-of year-6 year-	Secon half-of year-6 secon half-of year-6 Joha w create (average again tanget 104.1.1 Q2::11	Second Half-of year-6 second half-of year-6 second
1 SI NIN		year-for yea	Second Half-Of- year-of- year-	Secondary of the second	Second half-of- year-of- year-of- year-of- year-of- decreased again angain target targ	Second half-of year-of
inclement weather. No new contracts Signed (no budgets provided)due to DEA's internal processes to allow for additional work in quarter@4 Only limited work was allowed through a formal extension by the funder in Q4 on.a		year-6/	year 6 Jobe w Greate (averaga again target 104	year-6 Jobe w Greate (taverag again tanget	year 6 Jobs w Greate (average again target 194, 194, 194, 24: 14	year-6 Jobe w Great Grea
No new contracts signed (no budgets provided)due to DEA's internal provided)due to DEA's internal for additional work in quarter a formal extension by the funder in 04 on a		John Wereng again target 104	year-d dobe w greate again target 104	Jobe w create (average again target 104	Aut. 11 (201: 1) (201	Jobew Jobew Great (Average again tanget 104 104 104 104 104 104 104 104 104 104
No new contracts signed (no budgets provided)due 10 DEA's internal orocesses to allow for additional work in quarterQ4 Only-limited work was allowed through a formal extension by the funder in Q4 on a		ereak (averag again tangal 104	Greate Gaverage again tanget 104	create create again target tar	0.01: 11 0.01: 11 0.02: 11	404 target targe
DEA's internal provided due to DEA's internal provided due to DEA's internal processes to allow for additional work in quarter E4 work was allowed through a formal extension by the funder in O4 on a		again again 1994	tangel tangel 1904	targel to the target to the ta	(average) again targel 1001:1	(Average) 404 404 405 407 407 407 407 407
DEA's internal processes to allow for additional work in quarter@4 Only limited work was allowed through a formal extension by the funder in Q4 on a	- U S # 0 c# ib i	tangel tangel	Hange Hange 104	agair targel	1904 - 400 -	100.1.1 100.1.1 100.1.1 100.1.1
or additional work In quarter 64 Only limited work was allowed through a formal extension by the funder in 64 on a		4	100 A 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	001:10 002:1	400 1:10 001:11
in quarter 6.4. Only limited work was-allowed through a formal extension by the funder in 04 on.a	03#0#0#	4		<u>)</u> -i	02:11 02:11 03:11	01:10
Only limited-work was-allowed through a formal extension by the funder in O4 on a		,	·	i	01: 1 02: 1 03: 03: 04:	Ot: 1
was-allowed through a formal extension by the funder in Q4 on.a		5	1.10		01:12	01:10
Hrough a formal extension by the funder in Q4 on a		04.	04-1		01:10 02:10 03:10 04:10	01:1
funder in Q4 on a		-	D1:1		003:	02:-
The same of the last of the la		200	200		03:	O3:
set double marwas	3	198	386	198	04:	.03:
March due to		03	03.	03:		
inclement weather		7	477	104		
Management						
will report on						
the number of						
initiatives						Number of
	4		7		7	<
None year end based		0		-		
of initiatives						improvement
implemented on						
livestock						
improvement						

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	EVIDENCE	2017 123 1 2017 123 1 2017 123 1		1. Report to Standing	Committee			1.Procurement	Standing	Committee			The second secon	1. Proof of	Reports to	Standing	Committee		
	Corrective Action			None				None. Continue to	monitor in the	ZU10/19 FT <u>.</u>		Scheduled for the	2018/19 FYAn	MoU is in the	drafting. The plan	Is to achieve the	second marter of	2018/19 FY, NO	rollover
	Variance			None			No new capital	infrastructure projects were	procured during the	year as all are currently multiyear	projects,	The procurement	tonger than	requested that the	project be delayed	with the JGDM to	enhance impact of	the project. The	spent.
Joh	Sqsn2			4				e	- @	p. 4	-				@				
RENT PERIOD 2017/18 FY	Actual			~					0						Not	acnieved			
CURRENT PERIOD 2017/18 FY	Target			_					30%					Free Wi-Fi	hotspot in	Sterkspruit			
DRMANCE 7 FY	Actual			V,X					N/A						A/A				
PAST PERFORMANCE 2016/17 FY	Target			N/A					A/N						N/A				
KEY	PERFORMANCE INDICATOR		Number of SMME	Economic Empowerment	initiatives implemented			% of procurement	allocated to local	Spesson				Number of spots	where free WI-FI is	installed			
NBER	NUN IC	KŁ	ı	0- 4 00	137			10-9	D00	37				20	-90	TED			_
	PROGRAMME		LED04: Facilitate and	actively participate in	and disability development	programmes					LED05: Facilit	ate and	economic	development	Initiatives				
C C C L	OBJECTIVE										Facilitate and	support	economic	development	Initiatives				

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The state of the s	EVIDENCE	Tanan	1. Attendance	Registers 7.2	Training			1. Signed SLA 2. Report to	Standing Committee		1. Report to	Standing Committee 2.	Register)
	Corrective Action		A training agent	appointed. Training has been	scheduled to July/August 2018.	No rell-over			ט ס			None		
	Variance		Training was arranged but could	to SCM procurementechnic	alitiesprocurement technicalities.	Budget was not			שַ ס			None		
hot	sdeug	S		®				Le	9			4		
CURRENT PERIOD 2017/18 FY	Andread	in in in		0	0			~	(Sterkspruit)			-		
CURREN 2017/	Towns	la del	90					~	(Sterkspruit)			~		
DRMANCE 7 FY		Connai	N/A					S. Z.	<u> </u>			A/N		
PAST PERFORMANCE 2016/17 FY	ToproT	, מו משק		A/Z				Š	N/A					
KEY PERFORMANCE INDICATOR			Number of community members trained				Number of partnerships initiated on revitalization of towns			Number of reports on tourism awareness campaigns conducted				
NBER	- 2	Kb		60-500	137		LED06-01			LO-7003J				
	PROGRAMME						LED06: Support and	participate in initiatives	fowards revitalization of	towns and settlements	LED07:	tourism tourism development	and related	nusinesses
CIC	OBJECTIVE		**				_		_	_	_	_		

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Variance In the unbundling o capital asset at year end, operational costs were costs were	forhaqsing in the state of the	2017/18 FY other Actual Actual	CURRENT PERIOD 2017/18 FY Actual	CURRENT PERIOD 2017/18 FY Target Actual	PAST PERFORMANCE CURRENT PERIOD 2016/17 FY 2017/18 FY 56 Target Actual Target Actual 6
	% % % % % % % % % % % % % % % % % % % %	64%		100% 64%	84% 100% 64%
However all grant conditions were met.					
					oversion to O
during the year that required	—	2.02	-	2.02	2.02 15 2.02 1
management					

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_ STARC	DIRECTO	se	orporate Service	0	The same	*eoue	uj3	-	nsni3	% ▼	200000	ejusuce		
	EVIDENCE		Income and Expenditure report			1. Approved	pagged		S/1 Keport to Council		Debtors Report			
Corrective	action	A training agent has been	Training will be conducted in the first quarter of the new	financial year. No roll		None		NoneNone			Continue to install prepaid water meters.			
	Variance	Delay in expenditure owing to	procurement challenged in the appointment of a Training Agent. The	budget was not spent.		None		The institution does not have debt and the	The institution does not have debt and the long term loans are nearing the end of their term.		insufficient	collected from service debtors due to the	off water on outstanding accounts.	
toda	genS		P			4		~ _			@ >			
CURRENT PERIOD 2017/18 FY	Actual	75%				%8			20			0.31		
CURRE 20.	Target	100%				8%			2.03		6.			
PAST PERFORMANCE 2016/17 FY	Actual	100%				N/A			4		3.85			
PAST PERFORM 2016/17 FY	Target	100%				N/A		2.03			1.8			
KEY PERFORMANCE ' INDICATOR		% of budget actually spent on implementing workplace skills plan			% of operational	% of operational budget allocated for repairs and maintenance		Debt coverage ratio			Outstanding service debtors to revenue ratio			
ЯЗВМІ			FM01-03		Þ	- 0-10	- EM01-05 EM01-			-	90-10MF			
MMAGGGGG	TROGRAMME													
STRATEGIC	OBJECTIVE				_									

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, STARO	DIRECT	<u> </u>	/	Finance	Finance	Community	Community, Services
Í	EVIDENCE	S esolution submission figance	A PES Council of Section of Secti	Income and Expenditure report 2. Audited AFS	Income and expenditure report	1.Grant expenditure report 2.Income and Expenditure report	1.Grant expenditure report 2.Income and Expenditure report
Corrective	action	Nonet, AFS 2-Council recolution 3-Freet of submission to AG		None	None	None	Follow up with DEA on new contract
	Variance	None		None	None	Spent all of current years received funds and amounts remaining from the three year allocation and all interest	No new contracts signed (no budgets provided)due to DEA's internal processes,
toda	Snap	a U •X	□≢⊭	4	4	4	&
CURRENT PERIOD 2017/18 FY	Actual	Annual Financial Statement	developed by August 2017	%\$6	100%	113%	%0
CURRI 20	Target	Annual Financial Statements	developed by August 2017	100%	100%	100%	100%
PAST PERFORMANCE 2016/17 FY	Actual	Annual financial statements developed internally by August by August		86.5%	100% (MIG)	100%	%69.66
PAST PERF 2016/	Target			100%	100% (MIG)	100%	100%
KEY	INDICATOR	Annual Financial statements developed by August 2017		% of operational budget actually spent	% of conditional grants spent	% of Working for Wetland rehabilitation programme budget spent	% of alien plants eradication programme (working for water budget spent
MBER	KbI NO	۷0-۱	EW0	FM01-08	FM01-09	FM01-10	FM01-11
	TACGRAMME						
STRATEGIC	OBJECTIVE 						

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_ STARC	DIRECT	Finance	Finance	WWO	Finance
	EVIDENCE	Report to Standing Committee	Closeout report Report to Standing Committee	Attendance Register 2. Report to Standing Committee	1.SCM reports submitted to the Council 2. Council resolution
Corrective	action	Continue to implement installation of prepaid meters	Improve public participation to accept prepaid installations across the district MA	None	NoneReport due-in August 2018 - but submitted
;	Variance	Water cannot be terminated due to nonpayment	Due to the challenges of availability of water in all parts of Maclear the programme was initiated in all of Walter Sisulu and Senqu towns. 1396 meters were installed	None	NongReport net. yet submittes to Geunsil
tods	Snap	@ >	&	4	1 4
CURRENT PERIOD 2017/18 FY	Actual	30%	Prepaid meters installed in Aliwal North and not achieved in Maclear	-	443
CURRI 20	Target	100%	Prepaid meters installed in Maclear and Aliwal North	_	4
PAST PERFORMANCE 2016/17 FY	Actual	N/A	N/A	-	3 reports
PAST PERF 2016/	Target	N/A	N/A	-	4 reports
KEY	PEKFORMANCE INDICATOR	% of billed revenue collected	Install pre-paid meter readers	Number of anti- fraud and anti- corruption workshop	Number of SCM quarterly reports submitted to the Council
MBER	КЫ ИЛ	FM02-01	FM02-02	FM03-01	FM03-02
	PROGRAMME		FM02: Implement revenue collection and enhancement strategy initiatives	FM03: Implement	anti-fraud and anti-corruption measures
STRATEGIC	OBJECTIVE				

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	Variance			Variance	
			sn2	Qrt. 4 Actual 6	Target Ort. 4 Actual 0
None		23		23	23
Additional SALGA initiated touncillor trainings took place	그는	T I I	7.115	T	T
There was implications on Subsistence and					
Travel costsdue to the fact SALGA		& &		ω	8
trainings to the one					
planned for the quarter					
None		2		2	2
	-			· ·	• • • • • • • • • • • • • • • • • • •
None		23		53	53 53

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	EVIDENCE	1. Report to
	e Action	Recruitment process will be strictly monitored the staff verification has reached bud evaluations and the process should be concluded in the first quarter of the 2018/19 EYSubsequent to renovations of the building offices will be renovations of the building offices will be retionalised.
	Variance	All critical budgeted pesitions have been filled. However professes esercifen precesses esercifen processes eschieved All critical budgeted positions have been filled. However profracted recrutiment and recrutiment and selection processes contributed to this larget not being achieved. Some posts were tead achieved. Some posts were also delaws in the verification of qualifications. The budget was not spent, Some pudget was not spent, Some pudget was not spent.
	Snaps	P ₀
ENT PERIOD (2017/18 FY)	Qrt. 4 Actual	Not achieved
CURRENT PE	Target	All vacant budgeted posts filled
PAST PERFORMANCE Baseline	Actual	ď Ž
PAST PERF Base	Target	₹
KEY	PERFORMANCE INDICATOR	Fill all budgeted vacant posts
	KBI NO	∾ कूँ क डि.ट. ND-2-01
MAGGGG	ME	IDO2: Attract, retain and develop a base of scarce skills encourage skills transfer initiatives
CICATA	OBJECTIVE	

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j	EVIDENCE	1. Minutes 2. Attendance Registers
	e Action	SALGA was sourced for interpretation (meeting held on 15 June 2018). None
	Variance	Meeting could not be held due to a sourced for sourced for between Labour Interpretation on Interpretation of LRA and collective agreement where agreement where is a source of the sour
tori	Snapshor <u>Correctiv</u> e Action	ь
CURRENT PERIOD (2017/18 FY)	Ort. 4 Actual	었
CURRENT PI	Target	_
PAST PERFORMANCE Baseline	Actual	4 meetings
PAST PER Bas	Target	4 meetings
KEY	PERFORMANCE INDICATOR	Maintain conducive working conditions for staff
NBER	KPI NUI	ID03-01
MAGSOAG	ME	ID03: Maintain conducive working conditions for staff
STRATEGIC	OBJECTIVE	A. A

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been reached.

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 information not yet available. ♠
 significant progress (75 - 90%) has been achieved
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No. of the state o	EVIDENCE		1. Minutes 2. Attendance Register	***************************************		1. Minutes 2.	Attendance Register			Community	satisfaction survey report	2. Report to Standing	Committee		1. Affendance	Registers	Z.Outreach	
	Corrective		N/A		Disdoor	adjustment meeting is incorporated in	Calendar of meetings. Ne	implication.None	Sendu and	Scheduled for	quarter of the	2018/19 F.Y. Ne	in the 2018/19	FY		None		
	Variance		N/A		Additional meetings	upper limits of Councillors and budget adjustment.	There were subsistence and Travel and sitting	allowance budget implications Nene	Meetings in other	held as the Director	appointed in the last	year Comment	conducted - Dande	-		None		
	Snapshot		400			4	9				0	,				4		
	CURRENT PERIOD 2017/18 FY	Actual	2			7	Ξ			Community	survey	at Elundini LMNot	achieved		1 Mayoral outreach	were held in	Municipality	fdio
	CURREN 2017/	Target	2			¢	ס			- Air	Satisfaction	conducted			1 Mayoral outreach	held in each	Municipality	famodomo.
	PAST PERFORMANCE 2016/17 FY	Actual	2 meetings			4	souneenuds			High	Satisfaction	survey			1 Mayoral	program	neid in each	Municipality
	PAST PER	Target	2 meetings			3	s meemgs			, Harris	Satisfaction	conducted			1 Mayoral outreach	program	neid in each	Municipality
blic Participation	KEY PERFORMANCE INDICATOR		Number of DIMAFO meetings held			Number of	Council meelings held			\$0.500	Community	satisfaction			Number of	Mayoral outreach programs held in	each Local	Municipality
nd Pu	OI NOMBER	KI	10-1099			2-01	099			7	20-20	99			3	05-0	99	
KPA 5: Good Governance and Public Participation	PROGRAMME		GG01: Support and participate in intergovernmental cooperation initiatives						GG02:Create and	maintain stakeholder	engagement initiatives							
KPA 5: (STRATEGIC OBJECTIVE			_			Facilitate	intergovernmental cooperation and	coordination								_	

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Annual Report 2017/18 financial year

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EVIDENCE		1.Report to Standing Committee	1. Report to Standing Committee 2. Attendance Registers	1. Report to Standing Committee	1.Reports to Standing Committee 2.Attendance registers
Corrective Action		None	y Sone	None	None
Variance		None	None	None	None
torlagand	3	4	4		
PERIOD 18 FY	Actual	Annual State of the District event was held	က	-	1 public participation engagement held in each local municipality
CURRENT PERIOD 2017/18 FY	Target	Annual State of the District Address held	ဗ	-	1 public participation engagement held in each local municipality
ORMANCE 17 FY	Actual	N/A	N/A	ΝΆ	N/A
PAST PERFORMANCE 2016/17 FY	Target	N/A	N/A	N/A	N/A
KEY PERFORMANCE INDICATOR		Hold State of the District Address	Number of IDP/PMS, IT and Internal Audit support initiatives with local municipalities	Number of reports on implementation of working for water and wetlands programme	Number of public participation engagements held
NUMBER	KŁ	GG02-04	GG03-01	CC04-01	CG05-01
PROGRAMME			GG03; Provide support to local municipalities	GG04: Facilitate environmental management and conservation	GG05: Ensure effective internal communications and communities with communities
STRATEGIC OBJECTIVE	_	_	_		Communicate effectively with communities

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EVIDENCE	i	1. Minutes 2. Attendance Register	1. Approved Annual Report. 2. Council Resolution	1. Appraved Budget 2.Council Resolution	4 2000	FY IDP	resolution
Corrective Action		None	None	None		None	
Variance		None	None	None		None	
Snapshot		43	4	4		4	
RRENT PERIOD 2017/18 FY	Actual	4	Annual Report was approved by Council	2018/19 MTEF Budget was approved by Council	2018/19 FY	compiled and	approved by Council
CURRENT PERIOD 2017/18 FY	Target	4	Annual Report approved by Council	2017/18 MTERF Budget approved by Council	2018/19 FY	compiled	approved by Council
ORMANCE 17 FY	Actual	3 meetings	2015/16 FY Annual Report approved by Council	2017/18 MTERF Budget approved by Council	2017/18 IDP	reviewed and	approved by council
PAST PERFORMANCE 2016/17 FY	Target	4 meetings	2015/16 FY Annual Report approved by Council	2016/17 FY MTEF Budget approved by Council	2017/18 IDP	reviewed and	council
KEY PERFORMANCE INDICATOR		Number of traditional leaders forum meetings held	Compile 2016/17 FY annual report	Compile 2018/19 FY MTEF Budget		Compile 2018/19 FY IDP	
SI NUMBER	KI	10-9055	10-7059	20-7099	8	0-705	99
PROGRAMME		GG06:Work closely with traditional leaders		GG07: Ensure and maintain clean governance			
STRATEGIC OBJECTIVE		-		support support municipal oversight systems, mechanisms an	9 S G G G G G G G G G G G G G G G G G G		

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Annual Report 2017/18 financial year

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EVIDENCE	7	78 signed performance agreements	1. Attendance Register2. 2. Institutional Risk Register	Audit report	1. Minutes 2. Attendance Registers
Corrective Action		None	None	TBD	None
Variance		None	None	TBD	None
Snapshot		4	4	(ig	4
PERIOD 18 FY	Actual	ω	7-	Info not available yet	4
CURRENT PERIOD 2017/18 FY	Target	∞	-	Clean audit maintained	4
PERFORMANCE 2016/17 FY	Actual		1 Institutional Risk Assessment conducted	Unqualified Audit opinion	4 meetings
PAST PERFORMANCE 2016/17 FY	Target	7	1 Institutional Risk Assessment conducted	Clean audit maintained	4 meetings
KEY PERFORMANCE INDICATOR		Number of signed performance agreements for Directors & Managers directly reporting to the Municipal Municipal Manager including the Municipal Manager	Number of Institutional Risk Assessment workshops conducted	Maintain clean audit outcomes	Number of MPAC meetings held
OI NUMBER	KE	6 0-7-0€	GG07-05	90-2099	20-2099
PROGRAMME					
STRATEGIC OBJECTIVE			_	_	-

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EVIDENCE	/	1. Minutes 2 Attendance Registers	1. Quarterly report 2. Council resolution	1. Attendance Registers. 2. Report to Standing Committee	1. Attendance Registers 2. Report to Standing.	1.Report to the Standing Committee 2. Attendance Registers
Corrective Action		The extra meeting has been effected in the plan for the 2018/19 FY. No budged implication.	None	None	NoneWA	NoneN/A
Variance		An extra meeting was called to look at the draft AFS and APRI. There were Sitting allowance implications.	None	None	NoneNA	NoneN/A
Snapshot		6	4	~@	91	-air
CURRENT PERIOD 2017/18 FY	Actual	46	4	7-	Partially achieved1	District Mayoral Cup was held
CURRENT PER 2017/18 FY	Target	ro	4	-	-	District Mayoral Cup held
ORMANCE 17 FY	Actual	5 meetings	4 quarterly institutional performance reports tabled before Council	N/A	N/A	Not Achieved
PAST PERFORMANCE 2016/17 FY	Target	5 meetings	4 quarterly institutional performance reports tabled before Council	V/A	N/A	Annual District Mayoral Cup held
KEY PERFORMANCE INDICATOR		Number of Audit and Performance Committee meetings held	Number of institutional quarterly performance reports tabled before Council	Number of HIV& AIDS staff and councillor's workshops conducted	Number of HIV & AIDS Community awareness campaigns conducted per LM	Hold District Mayoral Cup
NUMBER	KŁ	80-7055	60-2099	10-8099	GG08-02	LO-6099
PROGRAMME				GG08; Facilitate	Inperioriation of HIV and AIDS programmes	GG09: Facilitate Implementation of programmes supporting the special groups (SPU)
STRATEGIC OBJECTIVE	_				Facilitate the development of a healthy and inclusive society	

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EVIDENCE	}	1. Report to Standing Committee	, v	la la	a de la companya de l		er en	The state of the s		
Corrective Action		None WA	n 79%. There was	ost accurate releve						
Variance	Ī	NoneMA	*The annual target based on the 2016 CSes together with 2016/17 actual figures and the planned connections for 2017/18 should have been 79%. There was a	change in the methodology of calculation and now used the community survey 2016 from StatsSA statesa as the baseline as this is the most accurate relevant information.						
Snapshot		4	s for 20	s the ba						
PERIOD 18 FY	Actual	District Sondela Youth Festival was held	ned connection	atsSA stateca-a						
CURRENT PERIOD 2017/18 FY	Target	District Sondela Youth Festival	es and the plan	/ 2016 from St						
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KEY PERFORMANCE INDICATOR		Hold District Sondela Youth Festival	n the 2016 CSes too	of calculation and r						
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PROGRAMME			*The annual target b	change in the metho						
STRATEGIC				4	_					

**the annual target based on the 2016 CSes together with 2016/17 actual figures and the planned connections for 2017/18 should have been 84%. There was a change in the methodology of calculation and now used the community survey 2016 from SYATSSAstates as the baseline as this is the most accurate relevant information.

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*** this figure changed from the original SDBIPsdbip following review. This figure is not an accumulative figure but is a target for each of the quarters over the year. The number was to be maintained across the year

Annual Report 2017/18 financial year



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ANNUAL PERFORMANCE REPORT FOR PERIOD 01 JULY 2017 TO 30 JUNE 2018

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		Reporting	Period	Agentante	Santah	Choskeelly	A Medicinal
	KPI (Mo.)			32.5	3.4.5	32.3	3.6.4

CHAPTER 4 - ORGANISATIONAL DEVELOPMENT PERFORMANCE

4.1 Staffing information

The table below provides an overview of staffing levels in the municipality, including total staff, approved positions and funded vacancies. In this municipality, 97% of staff are permanent employees. There is a vacancy rate of 22%.

Table 4: Staffing levels

	DC14
Total municipal staff currently employed	956
Total permanent currently employed	931
Total temporary staff currently employed	25
Total approved positions	1225
Total funded vacancies	1217
Percentage of funded vacancies	99%

The qualifications of staff (from technical to postgraduate) are detailed below. The table shows that 11,99% of staff have some form of tertiary qualification.

Table 5: General qualifications

	DC14
Number of staff with postgraduate degrees	12
Percentage of staff with postgraduate degrees	1,26
Number of staff with Bachelor's degrees	38
Percentage of staff with Bachelor's degrees	3.97
Number of staff with technical qualifications	59
Percentage of staff with technical qualifications	6.17

In 2007, National Treasury introduced minimum competencies for municipal officials responsible for financial and supply chain management. This was done in order to modernise and professionalise financial management in municipalities, in keeping with the principles of accountability, transparency, effective and efficient utilisation of public resources.

The regulations cover the following aspects for the relevant financial and supply chain management positions: minimum higher education qualifications; work related experience, core managerial and occupational competencies and the financial and financial and supply chain management competencies that the relevant municipal officials should have to enable them to discharge their responsibilities under the MFMA and the related reforms.

A structured training programme was introduced in support of the minimum competency requirements for existing and new incumbents in the municipal sector. A graduate internship programme was also introduced and additional financial resources were made available to municipalities in the form of Financial Management Grant over the medium term. This was augmented by additional funding from the donor community, LGSETA and municipal own resources. The table below indicates the number of people in the municipality that have completed MFMA competency courses.

Table 6: MFMA competency

									DC14
Number	of	municipal	officials	that	have	completed	the	MFMA	41
Compete	ncy	1: Budgetin	g			·			
Number	of	municipal	officials	that	have	completed	the	MFMA	41
Compete	ncy	2: Costing							
Number	of	municipal	officials	that	have	completed	the	MFMA	41
Compete	ncy	3: Income e	expenditur	е					
Number	of	municipal	officials	that	have	completed	the	MFMA	41
Compete	ncy	4: Ethics							
Number	of	municipal	officials	that	have	completed	the	MFMA	41
Compete	ncy	5: IG Fiscal	relations						
						completed	the	MFMA	41
Compete	ncy	6: Auditing	planning i	mplen	nentatio	n			
Number	of	municipal	officials	that	have	completed	the	MFMA	41
Compete	ncy	7: Performa	ince mana	ageme	nt				
Number	of	municipal	officials	that	have	completed	the	MFMA	41
Competer	ncy	8: Internal c	control						
Number	of	municipal	officials	that	have	completed	the	MFMA	41
Competer	ncy	9: Risk mar	nagement						
				that	have	completed	the	MFMA	41
Compete	ncy	10: ICT and	finance						

Some of the relevant numbers and figures as far as organisational development function of the District are summed up below.

	2017/18	2016/17	2015/16
Employment			
Employee Costs (R'000)	210 133 486	186 85 9168	163 740 000
Remuneration of councillors (R'000)	5 953 332	5 201 912	5 310 000
Total Employee Positions	901	901	813
Total Vacant Employee Positions	269	324	177
Managerial Positions - S57	7	6	6
Vacant Managerial Positions - S57	0	0	0
Managerial Positions - by organogram	19	19	19
Vacant Managerial Positions - by organogram	1	1	4

4.2 Management overview

The table below provides an overview of senior management in the municipality, including total number of Section 56 positions, as well as the percentage of vacancies in 2016/17 and 2017/18. In this municipality, 33% of Section 56 positions were vacant in 2016/17, while 0% were vacant in 2017/18.

Table 7: Senior management

	DC14
Total Section 56 positions in the municipality	3
Percentage of Section 56 positions vacant for more than three months in 2016/17	33%
Percentage of Section 56 positions vacant for more than three months in 2017/18	0%

The following table provides information on the number of qualified engineers, planners, accountants and environmental officers.

Table 8: Qualifications of professionals

	DC14
Qualified engineers and engineering technologists	5
Qualified planners and planning technicians	3
Qualified accountants	11
Environmental officers	20

4.3 Departmental assessment

Total budget and staffing information for the three groups of functions (Development and town planning services; Technical services; Community services) are provided in the table below. This is followed by a detailed assessment by function in the following section. An analysis of data for each department finds the following:

- Development and Planning
 - o 82% increase in operating budget between 2016/17 and 2017/18
 - o 0% increase in capital budget between 2016/17 and 2017/18
 - o A vacancy rate of 20%
- Technical services
 - $\circ\quad$ 23% increase in operating budget between 2016/17 and 2017/18
 - o 19% decrease in capital budget between 2016/17 and 2017/18
 - o A vacancy rate of 23%
- Community services
 - o 6% increase in operating budget between 2016/17 and 2017/18
 - o 0% increase in capital budget between 2016/17 and 2017/18
 - o A vacancy rate of 8%

CHAPTER 5 - FINANCIAL PERFORMANCE

5.1 Financial information

The District Municipality is cognisant of the financial environment in the country and abroad on issues such as Eskom Tariff increases, the volatile Rand, sluggish economic growth, high rates of unemployment and uncertainty of fuel prices. The municipality has reviewed its financial policies and the reviewed policies were approved by the rules and ethics committees during February 2018. A final approval was made by Council in May 2018. A tariff restructuring for water and sanitation function has been implemented since 2007 so that income matches expenditure and to ensure there is funding for replacement costs and maintenance. The District is also investigating the possibility of recovering some service costs for Municipal Health Services (MHS) through the implementation of fines and certificate of acceptability.

Billing is based on accurate data which status changes from time to time. Initiatives such as annual review of indigent registers and customer data are in place to ensure continued accuracy and consistency of billing data. The effectiveness of the billing systems have been assessed with the review of the revenue enhancement strategy (RES) and the WSDP review and the system is effective and efficient. The municipality has embarked on a project of installing pre-paid water meters in order to improve revenue collection.

High staff turnover is a challenge that leads to capacity gaps. Training of staff on effective usage of the financial system and other financial year has been prioritised. A new financial system, SEBATA, was sourced as an integrated system for the District. There has been significant reduction in wasteful and fruitless expenditure which enhances the revenue of the institution. To limit payment of interest charged by creditors for late payment of accounts, the District has strict controls on overdue accounts. To further improve revenue management bulk and individual meters are prioritised for implementation in all towns and later in all served areas. This measure will be implemented in the shortest time possible. The focus shifted from the implementation of Pre-paid water meters within the Aliwal North Town area during 2016/2017 to the whole District, on a request basis at no charge to the consumers, which will improve on the collection of monies due.

The Municipality's depreciable asset base increases significantly on an annual basis as result of the significant capital investments in infrastructure within the District in the last ten years. The increase in the depreciable asset base increased the annual depreciation beyond normal tariff increases.

In terms of national policy, municipalities should provide Free Basic Services to their communities. The table below indicates whether free basic water and electricity is provided, the quantity thereof, and the number of households benefitting from this policy. In this municipality, free basic services for water costs roughly 4% of the total operating expenditure. This benefits 16,82% of households in the municipality.

Table 9: Free basic services

	DC14
Free Basic Services policy (water)	Yes
Quantity of free basic water	6 kl
Cost to municipality for free basic water	22,433,818
Number of households benefitting from free basic water	16304
Free Basic Services policy (electricity)	N/A
Quantity of free basic electricity	N/A

Cost to municipality for free basic electricity(Kwh)	N/A	
Number of households benefitting from free basic electricity	N/A	

The table below depicts other important financial indicators for the municipality.

All values: R'000	2017/18	2016/17	2015/16	
AUDIT OUTCOME	Clean	Financially unqualified with findings	Clean audit	
FINANCIAL PERFO	RMANCE			
Revenue				
Service charges	77 137 650	91 671 035	102 810 763	
Investment revenue	26 745 244	27 401 827	4 385 210	
Government grants and subsidies - capital	132 635 748	250 801 995	203 356 888	
Transfers recognised - operational	404 607 810	315 173 467	326 436 927	
Other own revenue	14 270 825	1 023 737	1 283 144	
Total Revenue	655 397 277	700 255 006	655 270 689	
Expenditure				
Employee costs	210 133 486	190 580 905	167 090 606	
Remuneration of councillors	5 953 332	5 201 912	5 309 512	
Depreciation and Amortization	49 158 583	48 698 284	46 362 765	
Finance charges	5 645 688	5 916 126	5 735 402	
Bulk purchases	4 458 788	4 163 900	988 976	
Grants and subsidies paid	8 495 130	7 879 344	1 192 980	
Repairs and maintenance	6 975 583	12 012 116	6 315 416	
Contracted services	14 872 932	14 441 985	15 138 059	
Total Expenditure	305 693 522	480 095 516	468 227 157	
Total current assets	192 808 699	5 684 207	8 532 307	
Total noncurrent assets	1 687 526 349	1 678 558 968	1 500 403 879	
Total current flabilities	144 928 084	30 808 730	25 482 835	

CHAPTER 6 - AUDITOR GENERAL AUDIT FINDINGS

6.1 COMPONENT A: AUDITOR-GENERAL OPINION 2017/18 FINANCIAL YEAR

Joe Gqabi District Municipality Audit Report

For the year ended 30 June 2018

Report of the auditor-general to Eastern Cape Provincial Legislature and the council on Joe Gqabi District Municipality

Report on the audit of the consolidated and separate financial statements

Opinion

- 1. I have audited the consolidated and separate financial statements of the Joe Gqabi District Municipality and its subsidiary (the group) set out on pages x to x, which comprise the consolidated and separate statement of financial position as at 30 June 2018, the statement of financial performance, statement of changes in net assets, and cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as the notes to the consolidated and separate financial statements, including a summary of significant accounting policies.
- 2. In my opinion, the consolidated and separate financial statements present fairly, in all material respects, the consolidated and separate financial position of the group as at 30 June 2018, and their financial performance and cash flows for the year then ended in accordance with South African Standards of General Accounting Practise (SA Standards of GRAP) and the requirements of the Municipal Financial Management Act. 2003 (Act No. 56 of 2003) (MFMA) and the Division of Revenue Act of South Africa, 2016 (Act No. 3 of 2017) (Dora).

Context for the opinion

- I conducted my audit in accordance with the International Standards on Auditing (ISAs). My
 responsibilities under those standards are further described in the auditor-general's
 responsibilities for the audit of the consolidated and separate financial statements section of
 this auditor's report.
- 4. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' Code of ethics for professional accountants (IESBA code) and the ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
- 5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

6. I draw attention to the matters below. My opinion is not modified in respect of these matters.

Restatement of corresponding figures

7. As disclosed in note 40 to the consolidated financial statements, the corresponding figures for the previous balance sheet were restated as a result of an error in the financial statement of the municipality at, and for the year ended 30 June 2018.

Material losses

8. As disclosed in note 46 to the consolidated financial statements, material losses of R45 million was incurred due to aging infrastructure.

Impairment - Receivables from Exchange Transactions

 As disclosed in note 4 to the consolidated financial statements, material losses of R186.9 million (2017: R142.8 million) was incurred as a result of significant impairment of debtors due to poor collection practises.

Property, plant and equipment - Work-in-progress

10. As disclosed in note 7 to the consolidated financial statements, the municipality has disclosed capital infrastructure projects that are delayed with explanations for the delays.

Responsibilities of Accounting Officer for the financial statements

- 11. The accounting officer is responsible for the preparation and fair presentation of the consolidated and separate financial statements in accordance with the SA Standards of GRAP and the requirements of the MFMA and Dora, and for such internal control as the accounting officer determines is necessary to enable the preparation of consolidated and separate financial statements that are free from material misstatement, whether due to fraud or error.
- 12. In preparing the consolidated and separate financial statements, the accounting officer is responsible for assessing the group's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

- 13. My objectives are to obtain reasonable assurance about whether the consolidated and separate financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
- 14. A further **description** of my **responsibilities** for the audit of the consolidated and separate financial **statements** is included in the annexure to this auditor's report.

Introduction and scope

- 15. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected development priorities presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
- 16. My procedures address the reported performance information, which must be based on the approved performance planning documents of the Joe Gqabi District Municipality (municipality). I have not evaluated the completeness and appropriateness of the performance indicators/ measures included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
- 17. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected development priorities presented in the annual performance report of the municipality for the year ended 30 June 2018:

Development priorities	Pages in the annual performance report
KPA 1: service delivery and infrastructure provision	x - x
KPA 2: local economic development	x - x

- 18. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
- 19. I did not raise any material **findings** on the usefulness and reliability of the reported performance **information** for these **development** priorities.

Other matters

20. I draw attention to the matter below.

Adjustment of material misstatements

21. I identified material **misstatements** in the annual performance report submitted for auditing. As management **subsequently corrected** the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

Report on the audit of compliance with legislation

Introduction and scope

- 22. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the compliance of the municipality with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
- 23. I did not raise material findings on compliance with the specific matters in key legislation set out in the general notice issued in terms of the PAA.

Other information

- 24. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the consolidated and separate financial statements, the auditor's report and those selected development priorities presented in the annual performance report that have been specifically reported in this auditor's report.
- 25. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other **information** and I do not express an audit opinion or any form of assurance conclusion thereon.
- 26. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected development priorities presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
- 27. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract the auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

- 28. I considered internal control relevant to my audit of the consolidated and separate financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the opinion, the findings on the annual performance report.
- 29. Management has not adequately reviewed the annual performance report as a result there were misstatements identified in the annual performance report.
- 30. The annual performance report submitted for audit were not supported by supporting information and was found not to be reliable. IT governance has weakened leading to municipality not implementing mSCOA on treasury deadline.

East London

Auditor-General
13 December 2018

. U D I T O R - G-E N E R A L S O U T H - A F R I S A

Auditing in the hold in sorticlarical

Annexure - Auditor-general's responsibility for the audit

 As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements, and the procedures performed on reported performance information for selected development priorities and on the municipality's compliance with respect to the selected subject matters.

Financial statements

- 2. In addition to my responsibility for the audit of the consolidated and separate financial statements as described in this auditor's report, I also:
 - identify and assess the risks of material misstatement of the consolidated and separate
 financial statements whether due to fraud or error, design and perform audit procedures
 responsive to those risks, and obtain audit evidence that is sufficient and appropriate to
 provide a basis for my opinion. The risk of not detecting a material misstatement resulting
 from fraud is higher than for one resulting from error, as fraud may involve collusion,
 forgery, intentional omissions, misrepresentations, or the override of internal control
 - obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of
 expressing an opinion on the effectiveness of the municipality's internal control
 - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting officer.
 - conclude on the appropriateness of the accounting officer's use of the going concern basis of accounting in the preparation of the consolidated and separe financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Joe Gqabi District Municipality ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the consolidated and separate financial statements about the material uncertainty or, if such disclosures are inadequate, to modify the opinion on the consolidated and separate financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a municipality to cease continuing as a going concern
 - evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation

Communication with those charged with governance

- I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
- 4. I also confirm to the accounting officer that I have complied with relevant ethical requirements regarding independence, and communicate all relationships and other matters that may reasonably be thought to have a bearing on my independence and, where applicable, related safeguards.

COMPONENT B: ADDRESSING AUDITOR-GENERAL OPINION 2016/17 FINANCIAL YEAR

6.2 Audit Action Plan 2016/17 FINANCIAL YEAR

Auditor-General Report on Financial Statements 2016/17 FY				
Status of audit report:	Financially unqualified with findings Remedial Action Taken			
Non-Compliance Issues				
Corrections of a material nature were made to the financial statements	Ensure that there is sufficient oversight over the preparation of the AFS including filling the post of Chief Financial Officer and allowing sufficient time for all oversight committees to review and give comment prior to submission			
	Ensure that there is supporting information for all items in the financial statements			
	T 6.2.			

Auditor-General Report on Service Delivery Performance: 2016/17 FY			
Status of audit report	Unqualified with findings		
Non-Compliance Issues	Remedial Action Taken		
Corrections were made to the Annual Performance Report	Ensure that there is sufficient, reliable and complete information to support each indicator and that this evidence has been interrogated and reviewed prior to submission for audit		
	T 6.2.2		

6.3 Audit Action Plan 2017/18 FINANCIAL YEAR

Status of audit report:	Clean			
Non-Compliance Issues	Remedial Action Taken			
Other information not received by the AG prior to finalisation of the auditor's report	Systems will be strengthened to ensure timeous availability of information.			

Auditor-General Report on Service Delivery Performance: 2017/187 FY					
Status of audit report	Clean				
Non-Compliance Issues	Remedial Action Taken				
Misstatements in the annu performance report	Strengthen review of portfolio of evidence to support reported achievements throughout the year.				
Non-implementation of mSCC	DA The municipality has reviewed its targets and action				

and weakened IT governance	plan from mSCOA implementation. underway.	Implementation is
		T 6.2.2

COMMENTS ON MFMA SECTION 71 RESPONSIBILITIES:

Section 71 of the MFMA requires municipalities to return a series of financial performance data to the National Treasury at specified intervals throughout the year. The Chief Financial Officer states that these data sets have been returned according to the reporting requirements.

Signed (Chi-	ef Financial Officer) Dated
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APPENDIX A: COMMITTEE AND COMMITTEE PURPOSE

Municipal Committees	Purpose of Committee
Top Management	To discuss Administrative matters concerning each Directorate, to provide expect inputs in preparation of every meeting within the power of the Institution and to serve as a network for experience sharing.
Audit Committee	To provide independent, objective assurance and consulting services designed to add value and improve the District Municipality's operations. It helps the District Municipality accomplish its objectives by bringing a systematic, discipline approach to evaluate and improve the effectiveness of risk management, governance and control processes.
Council Meeting	To develop mechanism to consult the community and community organisations in performing its functions and exercising its powers as per the legislation.
Mayoral Committee	To discuss and report to the Municipal Council on all decisions taken by the committee as per the delegation assigned to the Mayoral Committee.
DIMAFO	To facilitate effective co-operation between municipalities in the Joe Gqabi District. Its main aim is to enhance integrated development and to consider priorities in the whole district. It is also aimed at affecting the constitutional imperatives relating to co-operative governance as enshrined in Chapter 3 of the Constitution.
MPAC	To consider and evaluate the content of the annual report and to make recommendations to Council when adopting an oversight report in the annual report. To perform any other functions assigned to it through a resolution of Council within its area of responsibility, excluding policy formulation or prioritization matters.
Broad Management	To discuss administrative matters concerning each Section.
Corporate Services Standing Committee	To advise the Mayoral Committee on matters related to Corporate Services
Community Services Standing Committee	To advise the Mayoral Committee on matters related to Community Services
Technical Services Standing Committee	To advise the Mayoral Committee on matters related to Technical Services
Financial Services Standing Committee	To advise the Mayoral Committee on matters related to Financial Services
Strategic & Governance Committee	To advise Council on matters related to Strategic and Governance
Rules & Ethics	To advise Council on matters related to Rules and Ethics
Remuneration Committee	To advise Council on matters related to Remuneration

APPENDIX B: THIRD TIER ADMINISTRATIVE STRUCTURE

Third Tier Structure		
Directorate	Director/Manager (State title and name)	
Office of the Municipal Manager	Manager IGR and Communications: Mr G Gceya	
	Manager Mainstreaming: Mr MP Dyantyi	
	Manager Internal Audit: Ms A Mahamba	
	Manager IDP and PMS: Mr T Phintshane	
Community Services	Manager Environmental Health Services: Mr M Saule	
	Manager Water Services Authority: Mr S Pongoma	
	Manager Disaster Rescue and Fire Services: Mr Moko	
Manager Water Services Provision	Manager WSP: Mr D Lusawana	
Technical Services	Manager Roads: Mr L Labuschagnie	
Corporate services	Manager Council Support: M L Matyesini	
	Manager HR: Mr S Botha	
	Manager Skills Development: Ms N Nelani	
	Manager Legal Services: Ms N Libazi	
	Manager IT: Mr L Gush	
Finance	Manager Budget and Treasury: Mr C Samuels	
	Manager Expenditure: Ms T Nqgongqwana	
	Manager Supply Chain Management: Ms M Mlotywa	
	Technical Expert: Ms S du Toit	

APPENDIX C - FUNCTIONS OF MUNICIPALITY / ENTITY

	Authority for function	Provided by	Performance management system in place	By laws in place	Where is service rendered	Equipment and infrastructure available for function
Air pollution	District	DEDEAT	N/A	No	Entire area	N/A
Building regulations	N/A	N/A	N/A	N/A	N/A	N/A
Local tourism	Shared (District and local)	Shared (District and local)	Yes	No	Entire Area	N/A
Municipal Airports	N/A	N/A	N/A	N/A	N/A	N/A
Municipal Planning	District	District	Yes	No	Entire Area	Yes
Pontoons, ferries, jetties, piers, harbours	N/A	N/A	N/A	N/A	N/A	N/A
Trading regulations	N/A	N/A	N/A	N/A	N/A	N/A
Beaches and Amusement Facilities	N/A	N/A	N/A	N/A	N/A	N/A
Billboards and Public Advertisements	N/A	N/A	N/A	N/A	N/A	N/A
Control of public nuisances	N/A	N/A	N/A	N/A	N/A	N/A
Control of public liquor trading	N/A	N/A	N/A	N/A	N/A	N/A
Facilities for care, burial of animals, pounds	N/A	N/A	N/A	N/A	N/A	N/A
Fencing and fences	N/A	N/A	N/A	N/A	N/A	N/A
Licensing of dogs	N/A	N/A	N/A	N/A	N/A	N/A
Licensing of public food	N/A	N/A	N/A	N/A	N/A	N/A

N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
District	District	Yes	No	Entire Area	No
	N/A N/A N/A N/A	N/A	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A District District Yes No Entire

APPENDIX D: DETAILED PERFORMANCE OF CAPITAL PROJECTS

Progress 2017/18	Phase 1 The Consultant which was appointed on turnkey basis failed to perform, and was subsequently terminated. The plan was to increase the scope of the consultant that is appointed for Phase 2 of the project through securing a Council endorsement. However the item could not be submitted to Council in 2017/18 and now is planned to be secured as early as possible in 2018/19 FY There was no budget that was allocated for this phase in 2017/18 FY
forlegang	8
(H) Progress: Design & Tender, Contractor appointed, Construction <=25%, <=50%, <=75%, <=99%, completed, retention)	Progress::Construction <=75%, (On hold until the appointment of a new service provider)
(G) Progress on Expenditure ()	Total Exp. Prev. FYs = R17 207 351.31 2017/18 R 0
(F) Start Date End Date	29/10/2015 29/03/2019
(E) Location (Ward/ Local Municipality)	Elundini LM
(D) Funding Source	MIG
(C) Budgets (*000)	Total Budget R 95 995 638 2017/18 R 0
(B) Description	The project constitute the Following activities for the R95 995 638 financial year: (1) Page 2017/18 pipeline linking the R0 reservoirs, (2) Installation of fittings the link pipeline
(A) Project Name	Maclear Water Treatment and Distribution Upgrade (Phase 1)

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The budget was adjusted in January 2018 from R 12 655 000.00 to R 4 000 000.00 after

analysis of expenditure trends, and delays in

amendment of the project.

Progress:100% complete, (retention)

2017/1/ Expenditure R 0

26/01/11 Complete

Elundini LM

MIG

Total Budget: 2017/18
R2 000 000.00
Adjusted
Budget
R 9 000 000

The project constitute the following:

(1) Construction of 13,6km of primary gravity pipelines

lines
And construction two
reservoirs in Upper &
Lower Tokwana

(3)

Construction of 15,8 km of village reticulation

(2)

Mt Fletcher Bulk Water Supply Scheme Phase 2 (Upper and Lower Tokwana Villages Project)

Retention payment.

(CoGTA), before the process of appointing a CSP can commence. The date for presentation has

been secured early in 2018/19 FY (first quarter)

Phase 2

The Professional Service Provider (PSP) has completed the designs for the project, and the project is now ready for procurement of a Construction Service Provider (CSP).

There was a slight change on the approved scope of work, which required a presentation to the funder

6 ॐ

Design

Phase 2: Progress: Tender

Total Exp. 2017/18 FY R2 947 974.65

11/03/2016 30/05/2021

Elundini LM

MIG

2017/18 R12,655,000 Adjusted Budget R 4 000 000

Wat The project constitute the all Following activities for the

Maclear Treatment Distribution (Phase 2)

Upgrae financial year:

proje

designs and tend document for procureme of construction services

Exp.

8 Vuk' uphile Learner Contractor have attained	Completion on the project		snag to be completed.	Reservoir in Mpharane	was found to be leaking.	The contractor attended to	the leak and it was lined	as well as water tightness	was done and it passed.	However in January 2018,	it was discovered that	there was still dampness	on the walls, and more	time had to be given to	monitor dampness to	ascertain the cause. It was	later discover that in fact	the walls were not leaking	but the reservoir was filled	beyond the internal wall	lining which exposed the	walls to water and hence	dampness that was still	there. By the end of June	2018 the PSP was still	monitoring the wall before	final completion can be	signed off.	The bildget that could not	he enent on this project	was moved to the back-in	project / Inscaling and	Bulk Water Infrastructure)	in order to be able to finish	the grant allocation.
400																					-100														
Progress:																																			
2017/18 Fxp =	R 2 845 514.14																																		
16/09/2013																																			
Elundini LM																																			
MIG			7																														 6		
2017/18	Adjusted	Budget	R 9 000 000																																
The project entails the		villages in Elundini.	The project was divided to 9	contracts which were		Contractors who had debts	coming from the Vuk'uphile	programme so the plan was	for the debts to be settled	out of these projects.																									
Mt Fletcher Bulk	Scheme Phase 2	(Upper and Lower	Tsolobeng and	Mpharane Project)																															

The PSP has completed the designs and development of tender document. The Tender document has since been submitted to JGDM for approval which is expected towards the end of August 2018. Construction is planned to commence in December 2018. This project has been submitted to DBSA as part of frontloading.	This project has two phases which are allocated budget under one project, which is just below, the overall project has over spent on its adjusted allocation
4	
Progress: Design &	
Progress: Tender	
2017/18 Exp. = R624 179.14	
11/03/2015 30/06/2021	
Elundini LM	
MIG	
2017/18 R17 000 000 Adjusted Budget R 8 000 000	
Errori Reference The project for 2017/18 source not found.: financial year entail the Phase 3B: following: (1) Completion of project designs and tender documentation	
Errorl Reference source not found. : Phase 3B:	

&	©
Design &	Progress: Design and
Progress: Tender	Progress: Tender
Total Exp. Prev. Progress: Design & FYs = 0 Tender 2017/18 Exp. = 0	2017/18 Exp. = R0
TBA	July 2015 TBA
Elundini L.M	Elundini LM
MIG	MIG
ТВА	2017/18 R13 000 000 Adjusted Budget: R 5 000 000
The project for 2017/18 is still under design development for (1) Sewer Reticulation of the entire Maclear form	This is Phase B of the project which still at design and tender documentation for following activities: (1) Upgrading of the water treatment facility (2) Construction of Phase 2 of the bulk supply lines for Ugie (3) Provision of a water reticulation system for Ugie town (4) Construction of the Ugie Dam (5) And Construction of a 15 Mil reservoir for Ugie
Error! Reference source not found.: Phase 4	Ugie Bulk Water Infrastructure Phase 3B

Update on 2017/18 progress A lead PSP has been	appointed and a start up	The PSP presented the	designs in January 2018.	In March 2018, a meeting	with ORIO (Counter	funder) was held for the	presentation of the overall	progress and their	requirements for further	procurements.	The PSP is still busy with	designs, while JGDM just	received an approval from	ORIO on the tender	document for procurement	of Sub-consultants which	will now proceed in	2018/19 FY	The budget that could not	be spent on this project	was moved to the back-up	project (Upscaling and	upgrading of Barkly East	Bulk Water Infrastructure)	in order to be able to finish	the grant allocation.
ං ජ																										
Design																										
Progress: Tender																										
2017/18 Exp. = R3 749 416.01																										
TBA																										
Elundini LM																										
MIG										1		3														
2017/18 R 10 000 000																										
e project entails the vision of water to 107 ages in Elundini without	any formal water supply.																									
Elundini Rural Th Water Programme pro																										

JGDM, the Implementing Agent, Consultant and Contractor met on 25/01/2018 where a resolution to terminate the contract with the Contractor on mutual grounds was reached. The PSP was tasked to assist the Implementing Agent (IA) with the termination process. The IA experienced an exodus of personnel which were working on this project and it was difficult to get updates until late in June 2018 where JGDM finally got a feedback from the IA. The termination was through and a process of appointing a new contractor is planned to start in July 2018. The budget was adjustment period from B 17 500 000.000 to R 7 500 000.000 to R 7 500 000.000 to R 7 500 000.000 to Barkly East Bulk Water Infrastructure) in order to finish the allocation.
Progress: Construction (*)
2017/18 Exp. = R 7 854 494.55
10/2009
Sengu LM
9 W
2017/18 R17,500,000.0 Adjusted Budget: R 7 500 000
The project was to be implemented in three phase as follows: 1. Ph1: 5Ml Baling Reservoir (Complete) 2. Ph2: 4Ml/day Flocculation chamber(Complete) 3, Ph3: WTW Upgrade 4, Ph4: 2.1km x 160mmØ Voyizana pipeline (Complete) 5. Ph5: 200mmØ Hershel Pipeline (Under construction)
Sterkspruit: Upgrading of WTW and Bulk Lines 200mm Hershel Pipeline (Under construction)

The sewer line project was at 50% complete and therefore was instructed by a Supreme Court of Appeals to stop. The judgement was received only late in June 2018, where the SCA instructed procurement should start from scratch. The budget was adjusted during Budget Adjustment period from R 15 400 000.00 after it was noticed that the court case was delaying	The main contractor has ceded the M&E work to a specialist sub-contractor and they are on site already been installed. The project is practically complete and now the pump stations are awaiting ESKOM for electrification. The budget was adjusted during Budget Adjustment peniod from R 15 400 000.00 to R 15 400 000.00. The project picked up pace later on in the financial year and ended up going over the adjusted budget, however still within the overall grant allocation.
Progress: Construction <= 50%	Progress: Construction <a>=99%
2017/18 Exp. = R1,810,430.81	2017/18 Exp. R 4 202 301.35
TBA	TBA
Walter Sisulu LM	Walter Sisulu
Mile Mile	MIG
2017/18 R15 400 000 Adjusted Budget: R 4 000 000.	2017/18 R15 400 000 Adjusted Budget: R 4 000 000.
The project constitute the following: (1) Construction of sewer reticulation in Jamestown	The project constitute the following: 1. Construction of two Pump stations
Jamestown Bucket Eradication and Sanitation - Phase 2 Contract: JGDM 2014/15-009 (Pipelines)	Jamestown Bucket Eradication and Sanitation - Phase 2 Contract: JGDM 2014/15-001 (Pump stations)

The project has started and there are 26 Local SMMEs appointed in Senqua area to complete the VIP toilets. A total of 2585 VIP toilets have been completed this FY. Most of the budget that was adjusted from other slow moving project was moved to this project from R 25 000 000.00. The budget that could not be spent on this project moved to over spending projects and back-up projects and back-up projects and back-up projects (Upscaling and upgrading of Barkly East Bulk Water Infrastructure)	The project has started and there are 32 Local SMMEs appointed in Elundini area to complete the VIP toilets. A total of 3918 VIP have been completed this FY. This does not talk to the actual in APR. Most of the budget that was adjusted from other slow moving project was moved to this project from R 24 500 000.00 The budget that could not be spent on this project moved to over spending projects and back-up project (Upscaling and upgrading of Barkly East
&	6
Progress; Construction <=100% This does not talk to the actual in APR	Progress; Construction <= 100%
2017/18 Exp. = R43 860 473,30	2017/2018 R43 237 996,12
TBA	1 BA
Senqu LM	Elundini LM
MIG	Θ Θ
2017/18 R25 000 000.0 0 Adjusted Budget: R 45 500 000	2017/2018 R24 500 000 R24 500 000 Budget R 45 655 000
Project is implemented by Implementation Agent for JGDM. The project scope is basically the construction of VIP toilet in various Senqu LM villages	Project is implemented by Implementation Agent for Jacobs is basically the construction of VIP toilet in various Elundini LM villages
Sengu Sanitation VIP Toilet Programme	Elundini Rural Sanitation VIP Toilet Programme

	_	_					_
There were four contracts under this project, and three are still on site while	one has completed its portion of the work.	There were challenges with regards to the	paying the contractors, however that has been	sorted and contractors are back on site.	One of the 3 PSP left has	work in June 2018 which	was in Pennoek, the other 2 are still working as they started a bit late.
Progress: Construction <=70%							
2017/18 Exp. = R 22 672 634							
TBA							
Senqu LM							
MIG							
2017/18 R25 000 000							
Sengu Rural Water The scope of the project can 2017/18 Supply: Network be summarised as follow: R25 000 Extension Water supply to the FF:	1. The rural areas (zones to 5 and zone 9)	from the Jozana's Hoek	supply) 2. A total of 30 remote	to 8) with an average size of 330 households	per village (803 largest and 74 smallest)	supplied with water from standalone	borehole schemes
Sengu Rural Water Supply: Network Extension							

The project was initially funded by the Department of Human Settlement (DoHS), however they never honoured their commitment and the project was left hanging.	JGDM engaged provincial CoGTA and they agreed to fund the project through MIG, and applications were done and were approved in June 2018.	The outstanding invoices of Service providers were paid in June 2018, and the rest will be processed in 2018/19 financial year	The project is now included in the MIG implementation plan for 2018/19 and 2019/2020 FYs.	The PSP is already reviewing the project design as MIG approved to fund the entire project scope.	The contractor is expected to establish site at the end of August 2018 next financial year.	This project was included as a back-up project and the difference from budget and expenditure was moved to overspending projects
&			-			
Progress: Construction <=50%						
2017/18 FY Exp = R12 969 199,27						
01/09/2018 30/06/2020						
Senqu						
MIG						
2017/18 Budget Back-up project R 15 216 594						
The project entails the following activities for 2017/18 FY: 1) Source Funding for the project as it was dropped by the initial funder funder set in the funder set in the funder funder set in the funder set in		water abstraction infrastructure at the river, upgrade rising main to the WTW, upgrade the WTW, construction of a	# 2 2 .5 4	East 298 new settlement.		
Upscaling and Upgrading of Barkly East Bulk Water Supply						

The PSP was appointed	on a turnkey basis (i.e.	design and construct).	• The project is	complete with the	following snags:	Installation of Eskom	electricity and	connection to pump	stations - All	payments have been	done and we are	awaiting Eskom	installation	The Water Use	License application	for water abstraction	is in process.
pleted	ing.																
Progress: Com	FYs = R19.4M (retention)																
Total Exp. Prev.	FYs = R19.4M		2017/18	Exp. = R498K													
26/04/2016	14/07/2017																
Sendu LM																	
budget ECPT																	
	R20M		2017/18	R10M													
Sub-Project 1: Lady The project entails the Total	following: (1) Equipping 7	Boreholes with complete	pump houses propelled with	electrical power (2) 50kl	storage reservoir, (3)	160mm gravity main into the		inclusive of certain	emergency works.								
Sub-Project 1: Lady	Grey: Borehole		Storage Reservoirs														

Practical Completion – Certificate of Practical Completion issued on 10 November 2016 • Certificate of Completion - Certificate of Completion - Certificate of Completion Seused on 24 November 2016 • Final Approval Certificate – Final inspection was done, Final Approval Certificate – Final Certificate on 20 November 2017.	Practical Completion – Certificate of Practical Completion issued on 6 October 2016 • Certificate of Completion – Certificate of Completion ssued on 20 November 2016 • Final Approval Certificate – Final Inspection was done, Final Approval Certificate – Final Certificate on 20 November 2017.	Practical Completion – Certificate of Practical Completion issued on 28 October 2016 • Certificate of Completion – Certificate of Completion issued on 9 November 2016 • Final Approval Certificate – Final inspection was done Final Approval Certificate – Final inspection was issued Certificate on 20 November 2017.
	- Para Caracana Carac	<i>a</i>
100%	100%	100%
Progress: Complete	Progress.	Progress:
Total Exp. Prev. FYs = R4,043,377.07 2017/18 Exp.= R202,168.82 (Retention Release)	Total Exp. Prev., FYs = R4,829,484.60 2017/18 Exp.= R0 (Retention Release: Retention invoiced. A guarantee is in place in lieu of the retention)	Total Exp. Prev. FYs= R3,794,540.98 2017/18 Exp = R189,27,05 (Retention Release)
8/10/2015 10/11/2016	6/04/2016 6/10/2016	6/04/2016 6/10/2016
Watter Sisulu 8/10/2015 LM 10/11/2016	Walter Sisulu LM	Walter Sisultu
ECPT	ECPT	ECPT
Total Budget R4.1M 2017/18 R800,000.00	Total Budget R5M 2017/18 R700,000.00	Total Budget R4M 2017/18 R500,000.00
The works constitute the construction of the following: (1) New pump station fitted with adequate modern submersible pumps and a stand-by generator. (2) Emergency sewer reconstruction in Dukathole was also included in the project.	The works constitute the following; (1) Construction of a new pumping main along a new alignment, (2) increasing the diameters (315mm Ø) to cope with the increased and future flow volumes.	The works on this project constituted the following: (1)Reconstruction of the Pumping Main from PPPS to the Waste Water Treatment Works
Aliwal North: Reconstruction of the Nursery Pump Station (NPS)	Aliwal Rehabilitation of the pumping and gravity main between the Nursery Station and Phola Park Pump Station	Aliwal North: Reconstruction of the Pumping Main from PPPS to the Waste Water Treatment Works

Tecroveer Plant	The Tecroveer Plant	is in operation.	Old Activated Sludge	¥	All mechanical	equipment has been	refurbished.	Cleaning of the	sludge is now	complete.	Phola Park Pump Station	The motor of one of	the pumps is	malfunctioning. This	has been taken up	with the supplier, who	will see to the repair	thereof.	The project is now	approaching	completion.	VO's need to be approved,	in order to reach	completion for BD board	which is not functioning	well. The Funder is still	reluctant to approve this	VO as there are saying	that it more operational	and it's something that can	be funded by JGDM. The	PSP has been requested	to make a presentation of	which the date falls on 2018/19 FY	
40	p)																																		
Progress: Construction																																			
Progress:	·%66=>																																		
Total Exp. Prev.	FYs≔	R44,779,016.97		2017/18	Exp.:	R189,727.05	(Retention	Release)																											
6/04/2016	15/11/2017																																		
Walter Sisulu	LM																																		
ECPT																																			
Total Budget R	45,934,844.60		2017/18	R500,000.00																															
The works on this project	constituted of the following,	(1) Rehabilitation of the	Mechanical Plant at the	Waste Water Treatment	Works,	(2) and the Phola Park	Pump Station																												
Aliwal North:					a Park	Pump Station																													The second secon

Lead PSP held a meeting	on the 16th of November	2017 with JGDM	maintenance to resolve	the issue of house	connections and	commissioning of the new	line which were not done,	as problems that were not	detected during	construction were picked	up after the final	completion was issued.	And it was agreed that the	contractor that is working	there Burgersdorp on a	related project should	complete the connections	Material have been	purchased and the	contractor plans to	install the fitting by	August 2018	The project is	complete and it is on	defects liability	period.	This grant is a	schedule 6, and		monitoring of the	budget sits with	Eastern Cape	Provincial Treasury.
√6 %)																									_	_	_	_	_	_	_	_
100%																																	
Progress:	complete	(Retention)																															
Total Exp. Prev.	FYs=	R9,365,536.01		2017/18	Exp.= R0																												
Walter Sisulu 14/03/2016	04/10/2017																																
isulu														_																			
Nalter S	Σį																																
ECPT																																	
Total Budget	R9,598,843.09		2017/18	R500,000.00																													
The project was to replace	the pipeline system in La	Rochelle street in	Burgersdorp																														
Replacement of	Water Mains in La	eet, in	Burgersdorp																														

The project is complete and is on defects liability stage. • Penalties will be applied for late completion of project on the last Payment Certificate.	the was unfortunate here that the director of the appointed contractor passed away, and while he was terminally ill he agreed to cede entire job to his sub-contractor and this process delayed the project a bit. The project is progressing well and is planned to be completed by the end of November 2018 This grant is a schedule 6, and therefore monitoring of the budget sits with Eastern Cape	The project was completed in December 2017, and is now on defects liability period which will end in December 2018
<i>₩</i>	6	â
Progress: Complete (Retention)	Progress: Construction	Progress; Construction <=100%
Total Exp. Prev. FYs= R7,404,243.23 2017/18 Exp.= R0	Total Exp. Prev. FYs= R 0 2017/18 Exp.= R3 430 779.04	Total Exp. Prev. FYs= R 5,707,593.97 2017/18 Exp.= R 809,412.28
24/10/2016 26/06/2017	11/11/2018	11/10/2016 07/11/2017
Walter Sisulu LM	Walter Sisulu LM	Walter Sisulu LM
ECPT	ECPT	ECPT
Total Budget R10,048,712.5 4 2017/18 R500,000.00	Total Budget R8,708, 192.95 2017/18 R11,500,000.0 0	Total Budget R7,935,323.4 2017/18 R4,000,000.00
The objective of the project was to replace the pipeline system in Rose Road in Burgersdorp	The project entails the construction of Sump next to the Burgersdorp WTW	The project constituted of the following: (1) Construction of Three boreholes with their pump houses (2) Bulk main and gravity main to the existing reticulation network (3) Reservoir
Replacement of Water Mains in Rose Road, in Burgersdorp	Burgersdorp Plantation Sump and Boreholes	Steynsburg Koppie Water Supply

	passed away; and while	he was terminally ill he	agreed to cede the entire	job to his sub-contractor	and this process delayed	the project a bit.	The project is	progressing well and	is planned to be	completed by the end	of November 2018	This grant is a	schedule 6, and	therefore the	monitoring of the	budget sits with	Eastern Cape	Provincial Treasury.
Total Exp. Prev. Progress: Construction <=25%																		
Total Exp. Prev. FYs= R 0	2017/18	Exp.=	R1 006 000.00															
09/11/2017 28/11/2018																		
Walter Sisulu 09/11/2017 LM 28/11/2018																		
ECPT																		
Total Budget R26,667,014.8	0	2017/18	R18,853,986															
6ML Storage Construction of 6Ml reservoir Total Budget Reservoir at next to the Burgersdorp R26,667,014.8	WTW																	
6ML Storage Reservoir at	Burgersdorp WTW																	

APPENDIX E: LONG TERM CONTRACTS AND PUBLIC PRIVATE PARTNERSHIP

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	VARIATION VARIATION	<u>N/A</u>	Yes (Premium Adjustment etc)	N/A	Yes	N/A	N/A
	PAYMENTS MADE TO DATE	R683 829 955.34 (13-09-2011 to 30-06-2018)	R15.573.934.28 (Yearly premium) (25.09-2012 to 30-06-2018)	R43 384.28 Initially (10/09/2012 to 20/05/2013), but now on a month to month basis.	R5 664 469.34 (20/11/2012 to 31/10/2017)	R92 756.84 (31/03/2015 to 30/11/2017)	R2 723 791.31 (13/01/2015 to 30-06-2018)
	CONTRACT	Rate base	R86 640.00	Rate based	Rates based	Rates base	Rates base
	EXPIRY	30/09/2016 Extended to 31/12/2018	30/06/2016 Extended to 31/12/2018	Ongoing	30/06/2017 Extended to 31/10/2017	31/11/2017	11/12/2017 Extended to 30/09/2018
	START DATE	01/10/2011	01/09/2012	01/08/2000	20/01/2013	01/12/2014	11/12/2014
	DURATION	60 Months	36 Months	24 Months	36 Months	36 Months	36 Months
	SERVICE PROVIDER	ABSA Bank	Lateral Unison Insurance Brokers (Ptv) Ltd	Fin Tech Creditor Postage	KPMG	Managed Integrity Evaluation (Pty) Ltd	Celeba cc Va Hi- Q
Projects	END-USER/ PROJECT MANAGER	Mr C. Samuels	Ms. N. Motwa	Corporate	Ms. A. Mahamba	S. Botha	U. Rozani
Non-Infrastructure Projects	DESCRIPTION OF SERVICE	Provision of Banking services	Provision of Municipal Insurance	Loading of Franking Machine (Postage stamps)	Provision of Internal Audit, Information technology and Forensic Services	Provision of employment checks	Supply and Delivery of Tyres, Tubes and Flaps
	ON Q	7/2011	<u>2/2011</u>	odle Source	SDM2012/13-002	SDM2013/ 4-	3DM2014/15-004

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VARIATION		N/A	N/A	N/A	N/A	N/A	V N	N/A	N/A	N/A
PAYMENTS MADE TO DATE		00.00	R713 991.84	R472 777.50 (18/10/2016 to 30/06/2018)	R337 726.22	R2 345 016.39	R458 519.92	00.00	R46 910.20	R52 193.99 (09/08/2019 to
AMOUNT		Rates based	Rates basis	Rates basis	R84 672 per annum	15% for every event management	Rates based	Rates based	Rates based	Rates based
DATE		31/01/2020	30/09/2019	30/09/2019	31/08/2019	17/05/2020	30/06/2020	30/06/2020	31/07/2020	31/07/2020
START		01/02/2017	01/10/2016	01/10/2016	01/09/2016	17/05/2017	01/07/2017	01/07/2017	01/08/2017	01/08/2017
DURATION		36 Months	36 Months	36 Months	36 Months	36 Months	36 Months	36 Months	36 Months	36 Months
CONTRACTOR/ SERVICE PROVIDER		Songo- Cholo (Pty)	Clark Laing Inc	S and J Dynamic Trading	Morar Incorporated	Iggabi Solutions	Barkly East Motors	S and J Dynamic Trading	SMS ICT CHOICE (PTY) LTD	Genbiz Trading 1001 (Pty) Ltd va
PROJECT MANAGER		Ms N. Killshe	Ms N. Kethwa	Ms N. Kilishe	Ms N. Kilishe	Dyantyi	Mr U. Rozani	Ms N. Kilishe	Mr.L. Gush	Mr.L. Gush
DESCRIPTION OF SERVICE	as it relate to the utilization of transversal tender	Appointment for Supply and Delivery of Fencing Material	Appointment of a service provider to perform duties of a company secretary and provider Legal services for JOGEDA	Appointment of a service provider to Supply and Deliver all-purpose cement	External Audit Services	Appointment of an Events Agent to manage and facilitate event management and catering for Joe Ggabi District Municipality Events	Supply and Delivery of Lubricants	Supply and Delivery of Steel Reinforcement Mesh	Supply and Delivery of Computers and Other IT Equipment.	Supply and Delivery of Computers and Other
ON OII		GDM2015/16-023	GDM2015/16-030	GDM2015/16-022	3006	IGDM2018/17-	JGDM2016/17-	JGDM2016/17- 2015	JGDM2016/17-018	JGDM2016/17-018

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VARIATION	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
MADE TO DATE	00.0	0000	00.0	00.0	00.0	0.00	0.00	0.00	0.00	<u>00.00</u>	
AMOUNT	Rates Based	Rates Based	Rates Based	Rates Based	Rates Based	Rates Based	Rates Based	Rates Based	Rates Based	Rates Based	
EXPIRY DATE	30/11/2020	31/05/2021	30/04/2021	30/04/2021	30/04/2021	30/04/2021	30/04/2021	31/05/2021	31/05/2021	30/04/2021	
START DATE	01/12/2017	01/06/2018	01/05/2018	01/05/2018	01/05/2018	01/05/2018	01/05/2018	01/06/2018	01/06/2018	01/05/2018	
DURATION	36 Months	36 Months	36 Months	36 Months	36 Months	36 Months	36 Months	36 Months	36 Months	36 Months	
CONTRACTOR/ SERVICE PROVIDER	Magricor (Pty) Ltd	Aurecon South Africa (PTY) Ltd	Buyanako Projects (Pty) Ltd	Monguni Investment cc	Academy of Training Agent Services	LizwaNtlabati Trading cc	Heed SA (Pty) Ltd	Magnum Fire	<u>Technofire</u> <u>Services</u>	Lighayiya Investment Va Lighayiya Occupational Health and Safety Consultants	
PROJECT MANAGER	Ms N. Kilishe	MrR, Fortuin	Mr D. Lusawana	Mr D. Lusawana	Ms N. Nelani	Ms N. Nelani	Mr N. Mayosi	Mr N. Mayosi	Mr N. Mayosi	Mr N. Mayosi	
DESCRIPTION OF SERVICE	Supply and Delivery of Agricultural Lime	Infrastructure Assets Management Support	Provision of Vacuum Tankers Services	Provision of Vacuum Tankers Services	Provision of Training Agent	Provision of Training Agent	Supply and Delivery of Personal Protective Clothing and Equipment	Supply, Delivery, Installation and Servicing of Fire Equipment	Supply, Delivery, Installation and Servicing of Fire Equipment	Annual Medical Surveillance	
ONC	DM2016/17-	DM2017/18-001	DM2017/18-002	DM2017/18-002	DM2017// 8-003	DM2017/18-003	DM2017/ 8-008	DM2017/18-010	DM2017/18-010	DM2017/18-015	

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[[374]	[375]	[872]	[[380] [[381] [[382]	[384] [383] [385]	[388]	[387] ([390]	[394] [392]	[395] [397]	[396] [399] [401] [402] [403]
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	COMMENTS	Contract still running satisfactority	Contract still running satisfactorily	Contract terminated of to poor performance	Confract still running satisfactorily	Contract still running satisfacterily	Contract still running satisfactorily	Contract still running satisfactorily	Contract renewed Contract su running satisfactorii
	NARIATION	Yes	N/N						
	MADE TO DATE	R9 570 984,95 (05/10/2012 to 30/06/2018)	R4 716 897.38 (05/10/2012 to 30/06/2018)	R959 393.23 (05/10/2012 to 30/06/2018)	(21/09/2012 to 30/06/2018)	R6 258 647.64 (27/09/2012 to 30/06/2018)	R9 330 700.53 (05/10/2012 to 30/06/2018)	R5 803 163.27 (04/10/2012 to 30/06/2018)	R167 508 405,71 (19/08/2016 to 30/06/2018)
	CONTRACT	R2 100.00 daily rates. Rate reviewed to R3 000/day.	R2 100,00 daily rates. Rate reviewed to R3 000/day.	R2 100.00 daily rates. Rate reviewed to R3 000/day.	R1 600.00 daily rates, Rate reviewed to R3 000/day.	R2 100 00 daily rates. Rate reviewed to R3 000/day.	R2 050.00 dally rates. Rate reviewed to R3 000/day.	R2 028.00 daily rates. Rate reviewed to R3 000/day.	12% of the total cost of the programme
	EXPIRY DATE	30/06/2016 Extended 30/09/2018	30/09/2016 30/09/2018	30/06/2016 Extended 30/09/2018	30/06/2016 Extended 30/09/2018	30/06/2016 Extended 30/09/2018	30/06/2016 Extended 30/09/2018	30/06/2016 Extended 30/09/2018	31/07/2021
	START DATE	01/09/2012	01/09/2012	01/09/2012	01/09/2012	01/09/2012	01/09/2012	01/09/2012	01/08/2016
	DURATION	36 Months	60 Months						
INFRASTRUCTURE RELATED PROJECTS	CONTRACTOR / SERVICE PROVIDER	Escay Catering & Other Services cc	Umngcunube Trade & invest	Eagle Ukhozi Transport cc	Amadwala Trading 363.cc	Algoa Plant Hire	Non SoSo Construction co	Ramalo Construction co	The Mvula Trust
TURE RELA	I PROJECT MANAGER	Mr. D. Lusawana	Mr. R. Fortuin						
INFRASTRUC	DESCRIPTION OF SERVICE	Vacuum Tanking Services @ Maclear	Vacuum Tanking Services @ Mount Fletcher	Services @ Sterkspruit	Vacuum Tanking Services @ Jamestown	Vacuum Tanking Services @ Burgersdorp	Vacuum Tanking Services @ Venterstad	Services @ Steynsburg	Implementation of the Rural Water and Sanitation Programme (RWSP)
	ONC	2011	/2011	/2011	21/2011	/2011	/2011	/2011	ngle Source

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VARIATION	N/A	NIA	NA	Yes
MADE TO DATE	R13 428 172.41	R6 377 010.94	R13 684 263.40 (28/11/2014 to 30/06/2018)	R12 568 533.98
CONTRACT	R23 806 967.96	R5 391 262.67	R8 711 951.25	R1 797 922.15
EXPIRY DATE	31/08/2016 Extended to 30/10/2018	30/04/2018	23/06/2018	30/12/2016 Extended TBA
START	<u> 21/05/2015</u>	01/05/2015	23/07/2014	01/05/2015
DURATION	15 Months	36 Months	48 Months	18 Months
CONTRACTOR / SERVICE PROVIDER	Amadwala Trading 363 cc	GIBB (PIV) Ltd	Onsulting cc	GIBB (Ply) Ltd
PROJECT MANAGER	Mr Z. Mduba	Z. Mduba	Mr. R. Fortuin	Z. Mduba
DESCRIPTION OF SERVICE	Construction of Bulk Sanitation Infrastructure Upgrade for Maclear: Upgrading of Waste Water treatment works	Provision of professional services for the design and construction supervision of Maclear water treatment and distribution upgrade	Appointment of professional service provider for Sterkspruit Regional Waste Water Treatment Plant and associated Bulk Infrastructure	Profession of Professional Services for Design and Construction Supervision of Maclear Bulk Santation Infrastructure Upgrade- Phase 4
ON Q	<u>3DM2013/14-</u>	3DMZ013/14-	3DM2013/14-	3DM2014/15-

COMMENT Formatted: Space After: 3 pt Formatted Table	Formatted: Font: (Default) Arial Formatted: Space After: 3 pt Formatted: Font: (Default) Arial	Project com Formatted: Space After: 3 pt Formatted: Font: (Default) Arial	Formatted: Space After: 3 pt Formatted: Font: (Default) Arial Formatted: Font: (Default) Arial	Formatted: Font: (Default) Arial Formatted: Space After: 3 pt	Contract run Formatted: Font: (Default) Arial, 9 pt satisfactorily Formatted: Font: (Default) Arial, 9 pt Formatted: Font: (Default) Arial, 9 pt	Formatted: Font: (Default) Arial, 9 pt Formatted: Space After: 3 pt Formatted: Space After: 3 pt
COMMENT	Satisfactor,	Project com	Project completed.	Contract run satisfactority	Contract run satisfactorily	Contract run satisfactorily
NARIATION	N/A	Yes R197 557.00	Yes R441 650.56	AIN	Ain	N/A
MADE TO DATE	R24 978 460.67 (20/01/2017 to 30/06/2018)	R472 561.77 (26/05/2016 to 30/06/2018)	R4 249 880.32	R11 501 023 87	R3 497 873.76	R7 644 350,05
CONTRACT	Rates basis	R2 924 879 68	R7 935 323.40	R35 815 345 59	R8 708 192.95	R26 667 014.80
DATE	30/09/2019	09/12/2016 Extended to 30/01/2018	11/05/2017 Extended to 28/11/2017	18/10/2018	11/11/2017 Extended to 30/06/2018	11/11/2018
START	01/10/2016	01/04/2016	11/10/2016	18/04/2018	11/05/2017	09/11/2017
DURATION	36 Months	6 Months	6 Months	18 Months	24 weeks	32 weeks
CONTRACTOR / SERVICE PROVIDER	MFS Charted Accountants	Lwazcon Earthworks & Plant Hire cc	Batabile Construction Services	RadeeCivils	DDX/ Mvezo Plant Hire	DDX/ Mvezo Plant Hire
I PROJECT MANAGER	Mr D. Lusawana	R. Fortuin	R. Fortuin	R. Fortuin	R. Fortuin	R. Fortuin
DESCRIPTION OF SERVICE	Appointment of a service provider to undertake the water conservation and demand management implementing agent duties	Rehabilitation of Mechanical plant for the waste water treatment works and phola park oump station	Gariep Municipality- SteynsburgKopple Water Supply	New Reservoirs and Ground water suppliers	Burgersdong Plantation sump and Boreholes	Burgersdorp Water Treatment works – 6ML storage reservoir
ON GIB	JGDM2015/16_020	010PT	JGDM2015/16-	JGDM2016/17- 001PT	JGDM2016/17-	JGDM2016/17- 003PT

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	VARIATION	N/A	N/A	Renewed for a 5 year period.	Yes	Yes	Yes Renewed (01/04/2012 to 31/03/2014) extended to 31/03/2019
	PAYMENTS MADE TO DATE	R1 858 583.19 (21/04/2015 to 30/06/2018)	R3 433 347,57 (08/09/2010 to 30/06/2018)	R285 167.51 (08/08/2011 to 30/06/2018)	(3/12/2010 to 30/06/2018)	R1 858 606.92 (01/08/2011 to 30/06/2018)	R62 723.00 (29/06/2011 to 30/06/2018)
	CONTRACT	R281.880.00	R845 665.00	North escalations every year	R289.99 per building	Rate based	R3 003.00 with escalations yearly
	EXPIRY DATE	26/07/2017 Extended to 31/12/2018 (Maintenance contract – ongoing)	Month basis	31/05/2016 Extended to 31/05/2021	Ongoing	30/06/2018	31/03/2014 Extended to 31/03/2016 to 31/03/2019
	START DATE	01/09/2014	01/07/2010	01/06/2011	01/07/2013	01/08/2011	01/04/2011
ontracts	DURATION	14 Months	36 Months	60 Months	12 Months	24 Months	12 Months
Leases and maintenance contracts	SERVICE PROVIDER	Bytes Systems Integration (Pty) Ltd	NRG Office Solution Va Gestetner	Otts	Guardian Security	Payday Software System (Pty) Ltd	Sengu
Leases and	PROJECT MANAGER	Ms S. Du Toit	Mr. L. Gush	Mr. S. Schanick	Mr. S. Schanick	Ms T. Ngqongqwana	Ms. L.A. Matyesini
	DESCRIPTION OF SERVICE	Financial System Support Agreement	Supply, Delivery & Maintenance of Printers	Escalator Maintenance	Alarm System	Payroll Administrator	Lease of offices and a strong room @ MPCC Building in Sterkspruit
	ONC	,2008	/2010	<u>urce</u>	urce	<u>nale</u>	<u>rafe</u>

Agreeme Formatted: Space After: 3 pt has been extended for a period of two years and still running salisfactory.	Agreeme Formatted: Space After: 3 pt running satisfactorily.	Contract Formatted: Space After: 3 pt been renewed for five (5) years from 01/05/2013 to 31/04/2018 and still running satisfactory.	Unit aires Formatted: Space After: 3 pt supplied and installed into the vehicle. Performance is satisfactory. Additional Units were provided for additional vehicles purchased.	Contract Formatted: Space After: 3 pt numing satisfactory
Yes	Yes	Renewed	N/A	NIA
R3 737 067.94 (01/04/2012 to 30/06/2018)	R622 098.16 (01/07/2012 to 30/06/2018)	8177 204.65 (28/09/2010 to 30/06/2018]	R433 326.75	R186 226.95 (03/11/2015- 30/06/2018)
Rate based plus L & W (Inc yearly escalations)	R8 500.00	R750.00/month	R17 408.94	R5 700,00pm
31/03/2014 Extended to 31/03/2020	31/03/2014 Extended to 31/03/2019	Month basis	Ongoing	31/10/2018
01/04/2012	01/04/2012	01/05/2013	01/07/2013	01/11/2015
24 Months	36 Months	60 Months	36 Months	36 Months
Centre	Francis Kotze	Nashua East	AttechNetstar Fleet Solution (Pty) Ltd	Salabora Enterprise Projects
Matyesini Matyesini	Ms. L.A. Matyesini	Ms N. Killshe	Mr. S. Scharnick	Scharnick
<u>Office</u> Accommodation	Office Accommodation (Office in Ugle)	Rental of photo copy machine for working for water.	Supply, Installation and Monitoring of the Altechnetstar tracking unit on Mayor's official vehicle	Lease of Office for the Billing office in Maclear
<u>ingle</u>	35/2011	ingle ource	ource	ource

Volume 2:

Annual Financial Statements



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2018

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GENERAL INFORMATION

NATURE OF BUSINESS

Joe Goald District Municipality is a district municipality performing the functions as set out in the Constitution. (Act. No. 108 of 1996)

COUNTRY OF ORIGIN AND LEGAL FORM

South African Category C Municipality (District Municipality) as defined by the Municipal Structures Act. (No. 117 of 1998)

JURISDICTION

The Joe Gqabi District Municipality includes the following areas:

Walter Sisulu Local Municipality (Burgersdorp, Venterstad, Steynsborg, Aliwal North and Jamestown) Sengu Local Municipality (Lady Grey, Sterkspruit, Bhodes, Bossouw, Herschel and Barkly East) Elundini Local Municipality (Maclear, Ugie and Mount Fletcher)

MEMBERS OF THE MAYORAL COMMITTEE AS FROM 3RD AUGUST 2016 ELECTIONS

Executive Mayor 2 I Dumicela

Speaker 1 Z Notycke
Councillor E M Lakabane Portfolio head: Financial Services

Councillor S Mei Portfolio head: Technical Services
Councillor L M Tokwe Portfolio head: Corporate Services
Councillor D 6 Myumvu Portfolio head: Community Services

MUNICIPAL MANAGER

Mr Z A Williams

ACTING CHIEF FINANCIAL OFFICER

Ms S du Toit

OTHER DIRECTORS AND SENIOR MANAGERS DIRECTLY REPORTING TO THE ACCOUNTING OFFICER

Mr.R.) Fortuin - Director: Technical Services
Mr.F.) Sephton - Director: Community Services

Mr H Z Jantije - Oirector: Corporate Services
Mr M Noniola - Director: Institutional support and advancement

Ms N Mishumi - Chief Operations Officer
Mr Diusawana - Manager Water Service provider

REGISTERED OFFICE

P/Rag X102 C/o Cole and Graham Street

Barkly East Barkly East 9786 9786

GENERAL INFORMATION

AUDITORS

Office of the Auditor General (EC) Vincent East London

ATTORNEYS

Clark Laing Inc East London 5241

PRINCIPAL BANKERS

ASSA PIO Box 323 Bloemfontein Pion

AUDIT COMMITTEE

Emilie - Charperson
EKP Misana - Mamber
P Misana - Member

RELEVANT LEGISLATION

Municipal Finance Management Act (Act no 56 of 2003) Onision of Revenue Act The income Tax Act Value Added Tax Act Musicipal Structures Act (Act no 117 of 1998) Municipal Systems Act (Act no 32 of 2000) Municipal Flanning and Performance Management Regulations Water Services Act (Act no 108 of 1997) Housing Act (Act no 107 of 1997) Musicipal Property Rates Act (Act no 6 of 2004) Electricity Act (Act no 41 of 1987) Skills Development Levies Act (Act no 9 of 1999) Employment Equity Act (Act no 55 of 1998) Unemployment Insurance Act (Act no 30 of 1968) Basic Conditions of Employment Act (Act no 75 of 1997) Supply Chain Management Regulations, 2005 Labour Relation Amendment Act (Act 6 of 2014) Collective Agreements minastructure Grants SALSC Leave Regulations Municipal Budget and Reporting Regulations Municipal Regulation on Standard Chart of Accounts (mSCOA) Disaster Management Act 57 of 2002 Fire Brigade Services Act 29 of 1987 Foodstulis, Cosmetics and Disinfections Act 54 of 1972 National Veid and Forest Fire Act 101 of 1998 National Water Act 36 of 1998 National Health Act of 1997 Occupational Health and Salety Act and Regulation 85 of 1993

GENERAL INFORMATION

MEMBERS OF THE JOE GOABI DISTRICT MUNICIPALITY COUNCIL

PROPORTIONAL ELECTED COUNCILLORS

Executive Mayor Z i Dumzela

Speaker T Z Notyake

Councillors /GDA/I EM Lakabane

D Minamera 5 Mera 1 Tobare NU Hlatuka N Ngendane AM nan Zyl M Ydrare

REPRESENTATIVE COUNCILLORS

Sengu Local Municipality AP Kwinana

M Phuza NP Mposelwa VV Stokhwe XG Magcai NAf Phama

Elundini Local Municipality & Msichwana

M Telile M Macubela L Booka L Pili N Maopare

Walter Souto Local Municipality 8 (Ilweyiya

#5 Lange Of Hartkopf

APPROVAL OF THE ANNUAL FINANCIAL STATEMENTS

I am responsible for the preparation of these annual financial statements period ended 30 June 2016, which are set out on pages 1 to 106 in terms of Section 126 (1) of the Municipal Finance Management Act INo. 56 of 2003) and which I have signed on behalf of the Municipality. The annual financial statements have been prepared in accordance with GRAP.

I acknowledge that I am ultimately responsible for the system of internal financial control and that the system of internal control provides reasonable assurance that the financial records can be relied on.

I have reviewed the Municipality's cash flow forecast for the year to 30 Jone 2019 and I am semiled that the Municipality can continue in operational externor for the foresemble future.

The external auditors are responsible for independently auditing and reporting on the Municipality's financial statements.

I certify that the remuneration of Councillors and in-kind benefits are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bewars Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

31 August 2018

Date

Mr Z A Williams Municipal Manager

JOE GQABI DISTRICT MUNICIPALITY STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2018

	Note	2018 R	2017 R
ASSETS			
Current assets		15 295 278	5 084 974
freehtery	2	1 640 698	2 900 069
commence y Casalt and Casalt Espanishments	3	13 554 980	2 184 900
Current assets from exchange transactions		163 117 758	149 976 895
Faceingbles from exchange consections	4	154 095 234	117 290 465
South African Revenue Secreties	9	9042 025	32 666 430
Current assets from non-exchange transactions		14 395 662	22 163 551
Unpsid conditional government grants and receipts	8	14 395 662	22 163 551
Non-current assets		1 687 526 349	1 613 407 446
Property, plast and equipment	7	1 681 063 170	1 606 544 571
A resembled property	8	7 438 840	2 484 344
incomplishe assets	4	453 423	901 023
Non-cerrens brizesamente	10	3 571 508	3 477 508
Total assets		1 880 335 048	1 790 632 866
Current-liabilities		30 858 606	30 609 586
Current employee beliefts	12	30 858 608	24 936 599
Count area Clasin Equalications	5		5 672 667
Correct team butslity	4.2		
Current-flabilities from exchange transactions		111 292 740	110 326 993
Consumer deposits	13	957 847	934 526
Fayables from exchange transactions	1.4	108 750 019	169 465 115
Separa Arricana Revenuos Services	5		0.00.00.044
Current portion of long term firbilities	15	1 584 875	3 54 7 344
Current-liabilities from non exchange transactions	-	2 776 738	4 928 428
Unipers conditional government glasse and receipts	9	2 376 798	4 528 425
Non-current liabilities from Exchange Transactions	[_	7 506 318	6 667 005
tong term Lisbilities	15	7 506 348	6 667 005
Non-current l'abilities		34 276 280	34 706 207
Englayes benefits	1.1	34 276 286	34 706 207
Total Liabilities		186 710 683	187 238 219
NET ASSETS	1.	1 693 624 365	1 603 394 646
COMMUNITY WEALTH			

JOE GOABI DISTRICT MUNICIPALITY STATEMENT OF FINANCIAL PERFORMANCE AT 30 JUNE 2018

	Note	2018 #	2017 - Pestiated R	2017 - Centrotica 8	7917 - Audited R
REVENUE					
Revenue trom system change transactions		544 0407 169	572 194 488	12:541:5/879	1500 Sa 2 Su 1
Transfer revenue		587 249 558	165 d 90-755	D1548.5KB	500 151 799
Universitation gradus and implicition - capital	+2 I	130 5/5 746	2540 0010 995	[# 500 m#s]	245,257 458
Something and are submiddle - secretarional	3.0	e6e 560 mag	516 816 829	12 200 820	654 E95 429
Tubble controllerances and eliterations	6.0		36 %	195 76 (2)	
transfer of function		1			
	5	Activity and the second	hanner and the second second	Interpretation of American Comments	Street at According to the second
Other revenue		1.505 6 Ez	4.509.105		4.559.505
foreign extraody gams					
historial space	29	7 500 mil)	8 894 257		0.494.557
destroy applications	7	-	44 (45		det beleg
dividetal of measurements	39				TOTAL STREET STREET
Revenue from entitional transactions		110 099 009	139 256 E35	Q12 2026	190 (47 792
Saturds Statemen	3/3	79 130 650	99 609 695		90 671 595
Source nember of the cost	22	5 853 9%	30 306 696		5/8 3/65 5946
Ministry American - protecting operations are	25	4 570 844	9.308 452		3 50% 45.7
Materies earners - mutationaling destroys	04	22 (24 400	24 092 570		24 049 270
Other electric	.25	1734 600	981.182	(3.2.007)	94 13
Fisher Hermitian		655 397 278	762 US4 427	02 553 7940	609 370 613
Did Hereine		033 334 244		12.537.537	V/2 300 013
EXPENDITURE					
incluyee emilia	29	216 130 486	250 610 914		SHA WAR DES
Antonital assumed Coveredition	3.8	9 1960 332	5.301.913		2 MB 668
Desito arangea (cros-entr.	290	32 991 600	A) e 'e 46 î		\$7538.461
S-D-GIFTER STREET	29		-	-	
receilar exchange tous					
instructive times and dismonstrate and the	30	49 158 583	48 101 620	234 55%	48 545 .56
Deputy and Proceedings	11	6.925.585	3.101.F 116	43 500	12 95% 1925
Whatte charges	12	5 945 680 54 972 933	5 988 LIN 56 440 WES		5 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
- period district describing	34	4 408 785	1 44 C WES		4 152 900
more purcovague Drawii, ami indonethed more	96	9 495 630	7.839.544	(909.741)	502 602
teritorial de la dispetition de la company	3.0	20 755	1002.200	table card,	- Anne 1920
Controlling grant recommittees	80	524 990 242	96 (014 779	(22 mm 96/1	19 998 412
Control of the second of the s	3.5	E 054 n 54	321 936		621,990
Section Expenditure	26	196 1965 (193	84 996 599	223.366	34 78 7 064
ans on disputal of Property, plant and equipment	22	1 442 285	375 578	•	575.878
otal Expenditure		565 167 335	562 171 278	(22 475 587)	479 894 591
NURPLESSED FOR THE YEAR		90 :27 743	200 183 149	10 900 099	256 106-041

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2018

	2018 R Accumulated Surplus
Balance at 1 July 2016 Correction of error rescalement - note	1 450 512 930 (47 301 456)
Restated balance at 1 July 2016 rest Surphas/Delicing for the year	1 403 211 474 200 383 149
Balance at 30 June 2017	1 603 394 623
Her Samplers/[Ereffcin] fox tive wear	30 229 743
Bulance at 30 June 2018	1 693 624 366

JOE **GQABI** DISTRICT MUNICIPALITY CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	Note	2018 R	2017 R
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts		578 624 910	628 060 089
iervice charges and extrer	F	35 783 297	52 924 923
Sovernment grants	l <u>l</u>	342 039 615	577 133 466
Payments		\$450 525 DOM	(397 195 086)
and the same		(236-214-945)	(202 294 884)
invito-year.	J.	(223 307 146)	(194 901 002)
Lish generated from/lutilised in operations		119 152 916	290 85# 202
morest received		26 745 144	3 500 457
interest and		(1 113 831)	(6.916.128)
Net cash from operating activities	41	144 734 830	228 257 533
EASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Capital Assets		(125 091 315)	(230 856 982)
increase/decrease of other assets	1		
Net cash from investing activities		(125 091 318)	(230 856 982)
CASH FLOWS FROM FINANCING ACTIVITIES			
ncrease in consumer deposits		23 314	44 281
receeds/(repsystem) of finance lease tability		(2 105 135)	(4 272 593)
Proceedia/(replayment) of other rang Ferris liabilities		(1 459 326)	(2 084 985)
otal Expenditure	-	(3 501 150)	(3 309 878)
Net increase/(decrease) in cash and cash equivalents	-	16 142 362	(5 909 327)
Took and out or minden at the families of the		1 627 782	2 421 545
Lash and cash equivalents at the beginning of the vica: Lash and cash equivalents at the ema of tire wear	3	1987 (87	3 487 782

JOE GQABI DISTRICT MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2018

COMPARISON OF ACTUAL FIGURES TO FINAL	BUDGET				
	2018	2018 E	2018 A		
	(Actual)	(Final Budget)	(Variance)		Explanations for material variances (10% of line-item)
ASSETS	£1.21.000	,			
Current assets					
Cheer	12 594 980	2579460	19 975 120	3914	Que to unescat grants at your one
Call investment denosits	-	529 590	(629 530)	-106%	Clays field under the cosh item
Consumer dentors	147 376 345	105 990 979	41 385 379	75%	Anticipated improvement on destors
Other Receivables	30 187 075	31, 275 063	(1 187 999)	-4%	Increate in VAI Receivable
Invintory	3 రాష్ట్రాల్లోని	3 177 849	(537 142)	110	More investory utilises their anticipated
Total current assets	192 808 699	143 652 928	49 155 771		
Non current assets					
trivestments	3 371 503	3 305 091	265 437	399	Imavaterial
Privigatment property:	2 438 848	2 933 755	(84,907)	·40)	Imm sterial
Property, plant and equipment	1 621 863 176	1 6-4 640 374	16 232 696	7.00	Inoneterial
Introopiliste Assets	452 602	234 014	218 508	944	Amerikation was lesser than anticolised
Total non current assets	1 687 526 349	1 670 913 324	15 613 025		
TOTAL ASSETS	1 880 935 048	1 314 566 252	65 768 795		
UABILITIES	***				
Current liabilities					
Berrowing	1584 575	5 985 645	(1 059 167)	-43%	
Consumer deposits	957 847	320 355	5/592	8.46	More consumer apposits received then budgeted for
trade and other psyables	111 516 757	31 540 755	75 385 001	352%	
Provinces and Employed Benefits	30 835 606	22 989 155	7 949 351	35%	Decrease in Employee Benefits resulting from vacant dost
Total current liabilities	144 928 084	58 124 308	96 803 775		
Non current liabilities					
Bouowink	7 906 916	11 552 291	(4 045 973)	-35%	
Provisions and Employee Genefits	34 2 76 2/50	59 346 314	(34 959 334)	-22%	Effect of Activarial Gain as ner Arch calculations
Total non current liabilities	41 782 598	70 798 505	(29 013 907)		
TOTAL LIABILITIES	186 710 683	128 922 816	57 787 370		
NET ASSETS	1 693 624 365	1 685 643 439	7 980 926		
COMMUNITY WEALTH					
Accessorated Suspitts	1 608 624 565	1 685 643 439	7 980 926	(300)	Agenrage letion to and from Reserves
TOTAL COMMUNITY WEALTH/EQUITY	1 693 624 365	1 685 643 439	7 980 925		

JOE GQABI DISTRICT MUNICIPALITY
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
SCATEMENT OF FINANCIAL POSITION AT 30 JUNE 2018

ADMESTMENTS TO APPROVED SUDGET	2016	2015	2645 8		
	3114	56.00	2012		
	(Amproved Budget)	*Administration	Croses Swaggers		Expense they for any torus verticages (10% of they it on with a measurement \$1.46)
ASSETS					
Corpora ansieto					
Cart.	3.3.75 (160)		3579 466	669	mo Arra gament
cytil sporsprowed adaptation	section feature	-	528 636	.0	Special Complexity Committee
(pplearing assistant)	\$45 \$80 555		2605 SMI(1875)	£794	http://www.smiles.ahulent
Office Repartments	48 8° 15 15 15 15		Tr (75 0) 8	276	No landowskie pod
Supplyings.	2 2 67 946		3.457.666	16	All This shirt was
foral emperit mosts	149 892 904	,	¥43 55 2 52 K		
Non current arrists					
form instruments	2 506 090		3.405 091	1,7%	No Adjustment
two gammagat gazagain by	2 880 788		# 584 PS N	5%	the Amendment
Promourio plant and organization	5 686 Stor of 6		1 Seec 207 574	296	to bijusphum
manyahip Augita.	894 (914		29.4.084	2%	to Administra
Total non current mast,	5 670 94K 42K		1 878 913 324		
TOTAL ASSETS	£ 814 566 352		1 934 365 302		
#ABUITIES			Description of the second		
Corrent Subliners					
Barriowans,	े देश व संदर्भ		2 694 343	700	top Appentiment
Concentr product	590 355		\$60.555	79	Top Appendings (
Inode and other psychologic	53 EMB 798		23 590 73ss	1.18	NE Atlastmanc
Province	82 466 455		12 one 158	0%	Na Acquational
Total current habilities	36 124 500	^	35 (24)06		
Non-current Busilisis					
\$arrayre g	14 552 391		51 023 194	gra.	the Adjustment
Provisions and Employee Severits	90 046 228		39 146 314	(96)	Mr. Adhystenens
Total and express sublittles	79 798 506		70 798 505		
fiction engineerings	125 027 513		128 922 813		
NET ASSETS	1 655 643 439		1 689 643 439		
COMMINITY W CALTR					
Accommissed strongs	1963 543 454		1959 649 459	54	No Angle towns
Prisornal				55	No delinesporer

JOE GQABI MUNICIPALITY

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDING 30 JUNE 2018

COMPARISON OF ACTUAL FIGURES TO FINAL BI	5618	2015	2913		
	R	R			and the second s
	(Antigue)	(Final Budget)	(Namence)		Explanations for material variences (10% of the itom with a redominant (181%)
REVENUE BY STURCE					
Section meeting	77 137 859	185 =21 657	(306 394 383)	99%	someoned atthemation of alexantary reproduction and instance
Reported of Sections who exposurement		9 (899)	3-000:	10(14)	New Opticación (nest protraces placed)
Properties arranged - Salamanian Involution to	4 929 644	2 809 989	960 (144	15%	Respoyated Budgeson's observed with third-served of existing rundi
interest commed course nilling glassiant.	20 124 400	29 939 950	1,472,469	350	Grodesecia Concumer Deletors
Agency territors		PHUS 5293	1992 5001	19.70	Acceptation of the interest budget
Transfers sent subsidies - Journating	401 597 319	383 994 400	13 973 410	5/6	increased fittly sequiries due to monitared number at project.
Úmar revotesc	54 376 935	903 937	13 575 346	22650	Game on the region indjustralents of Investment Property
TOTAL OPERATING REVENUE	522 751 530	595 332 534	(72 571 004)		
EXPENDITURE BY TYPE					
Employees redated notice	710 127 488	2 (580 493	155-475-964	1975 RC	LINETERIOR HERWING THE HOSPINSTER WITH FAMILY REPRESENTATION COSTS.
Manufactures of contraction	8 953 042	13 8 29 784	G 506 4621	-50%	Amongous increasing self-ventiler memors by swells of bendges sweether
finish stranger prints	25 (50 DH)	4 956 590	38 264 479	2003/06	Brazilianie de Calministratul Different
Smarginator & unit eliginities is	415 1,500 7,000	19 841 536	\$11 ABV \$45	1MES	Effect of chests thinkper rota fulfor unions
Timesure consists	5 648 666	2.748 (924	2984477	5,29	Specific graphs restrict of Automoral consects
doub sourcinuses	4 459 788	36 399 404	198 798 696)	87%	Managerhapis of the monetals follow from water offers
Southernes remitted	14 9 12 932	34 464 399	[9.590.1931	39%	Observicement additional construction received strains alloys a received and
Does expenditury	041 963 768	38 574 593	363 276 186	920%	Classification vettingen contributed sandred and white executions of
TOTAL OPERATING EXPENDITURE	\$65 267 535	209 598 776	355 968 759	270%	
OPERATING SURPLUS/(DERICH) FOR THE					
YEAR	(42.406.006)	385 734 957	(428 140 063)		
Madelines and Subsemble - 1 agest of	152 559 746	源 打炸 电磁	43.766. 749.	+19%	

JOE GQABI MUNICIPALITY

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDING 30 JUNE 2023

ADJUSTMENTS TO APPROVED BUDGET					
	2043 R	2618 R	2018 B		
	(Approved Budget)	(Adjustmer ts)	(Final Budget)		Explanations for material variances (10% of fine-from)
REVENUE BY SOURCE					
Swiffed strugges	188 421 927	100	103 421 367	296	yel adinacusasi
find (s) or hapillass and expansions	9 000		2000	634	No adjustinger
atomic domes' externé rematements	3 (30 096		4 5391 660	29	Vacadjactorent
interest earned - determining displant	393463333	67	20 69 9 0000	19%	Readjustments
maker terrices	993,060		1972 000	599	We refusitioned
Hovermor Greek and Saturdus					
Controlle	\$51 452 \$67	15 with 1921's	365-434-9781	- 2%	Statisminions of present
Open (Seene)	SR2 575	1	962.577	0%	the anglicate data
TOTAL OPERATING REVENUE	501 180 673	(5 847 839)	595 532 834		
EXPENDITURE BY TYPE					
Englação relacers comos	19th East 10t.	365 (61)	14 metrodes	-116	Pour award on a vice-a quality of margine, served on the dipopulation ship for an excitation
feministroment of offensillers	2.24/4.483	207	n2 349 784	500	No professional
Otabe intensylvane	/\$ 940 80k	105 1839	4 50 5 5 15 1	15%	Presidented on a relocal number of represent compaining to the USAS/1A September sourcement
танагасивана & авлиг каррантыста	46 8/1 143	55% 915	10 45 C Back	3.00	овательного по столого намущего авиации составанного во вій у 20 ук/19. Пиристий поламузичи.
Posetico chiergo:	1 000 100	380 501	2 64 3 (85 5	12%	fundamental of expressions or mist yet reports consultations
Bury distribution	5 (0.0) (0.0)	86 673	33 (98 484	0%	increment to it mental randoutly primarest harmed our rive acquisit, the stagement are introduc-
Cantorner carrend	145 854 930	1 274 975	34 450 276	7%	Position from 66 explanation is nevital receipt of incorpora-
Dring engondance	155 101 487	77 546)	2941	more sould be a limited to also be a excepted frames on this arounds for the first are present.
TOTAL OPERATING EXPENDITURE	591 569 302	3 592 485	209 396 776		
OFERATING DESCRIPTION THE YEAR	9 621 571	(9.880474)	345 784 057		
Gavenialitest Grunes and Seltriches - Copean	313 317 150	19 996 9905	30 126 900	10%	Household of the Provincial Francis Wester Mayde Mary transcript Chart
NET SURPLUS FOR THE YEAR	722 828 736	(15 180 174)	425 462 057		

JOE GQABI DISTRICT MUNICIPALITY STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

CASH FLOW STATEMENT FOR THE YEAR ENDING 30 JUNE 2018

	2013	2018 R	2013 R		
	(Actual)	(Final Budget)	(Variance)		Explanations for material variances (10% of line-item)
CASH FLOW FROM OPERATING ACTIVITIES	(Michael)	(1.111.0.10)			
Receipts					
Sérvice charges and other	35 765 297	82 467 192	146 793 5941	-575	More that necessed then and material
Concrement - operations	542 559 613	305 300 400	149 450 213	3.570	increment PMIC perceibes due to increment number of projects
interest	36 745 344	4 046 660	32 705 344	562%	improved dedystary control and investment of extract fund
Payments					
					Earn appointments for victing posts, increase officioncy of electricity for colorion inc
Suppliers and Employets	(450 521 994)	(457 0)4 (64)	(2.427.931)	3 %	metering
finance that ses	(1 115 33 1)	(5.465.000)	7 363 669	-6750	
Transfers and Grents				£1%.	immaterity
NET CASH FROM OPERATING ACTIVITIES	144 734 830	14 317 528	130 417 301		
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
Prorings on Aspired of PFE					
Payments					
Chartol ascets	(125 091 313)	(316 456 516)	93 000 316	-23%	Under expenditure of Cauchai Budget
NET CASH USED IN INVESTING ACTIVITIES	(125 091 318)	(218 488 636)	93 397 318		
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
marcape ys comeamer disposits	23 341		23 311	(%)	Increase in Consumers
Payments					
Resayment of barrowing	(3.324.482)	(4 026 092)	501 601	-12%	Effect of viutrunations in insertest man
NET CASH USED IN FINANCING ACTIVITIES	(3 501 150)	(4 G26 G62)	524 913		
NET INCREASE/(DECREASE) IN CASH HELD	16 142 362	(208 197 170)	224 339 532		
Corn and Cash Equivalents at the beginning					
of the War	13 487 782)	(3.487.792)		Q20	
Cosh and Cosh Equivalents at the end of the					Result of lacrosyco received improved control or dipart Underwise oddyre
25927	82 +54 540	3 20% 623	9 445 987	23%	Regult at tacceded reviews, improved control 5, 4 part Children de actual

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

CASH FLOW STATEMENT FOR THE YEAR ENDING 30 JUNE 2018

ADJUSTMENTS TO APPROVED BUDGET					
	2018 8	2518 R	7018 #		
	(Approved Budget)	(Adjustments)	(Pinal Sunger)		Explanations for material variances (10% of sne-stem with a minimum of R1m)
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Service charges	54 960 167	(1 MP) 575h	82,467,162	2.50	Imministration
Categorialities accepts	初期 3世 年期	(313 709 909)	205 (85 405	92%	adjustment on overstate ment
##E5##	4 949 966		4 040 (90)	9%	fib selucinesis:
Payments					
Saturations and employees	1457 (674 064)		(457 094 054)	(7%)	No. 30; 370 0 200
Finance of engels	(\$ 465 086)		(6 655 (666)	600	No udjawnskit
NET CASH FROM OPERATING ACTIVITIES	229 211 103	(214 893 575)	14 317 528		
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipts					
thraceeds are disposal of Pite				89	
Payments					
Capital entires	1259 488 63es		1239 409 9301	296	The administrativest
NET CASH USED IN INVESTING ACTIVITIES	(215 458 656)	p	(213 488 €36)		
CASH FLOWS FROM FINANCING ACTIVITIES					
Pereipts					
increese in consumer deposits					
Payments					
Recomment of burnowing	4 526 682)		(4 026 083)	944	Ng Adultingns
NET CASH USED IN FINANCING ACTIVITIES	(4 026 062)		{4 626 062}		
NET DECREASE IN CASH HELD	8 696 405	(214 893 575)	(208 197 173)		
Clieft and Clieft Egolvalente et sterbeginning					
of time year	73 ABU 260)	- 1	(7.457.752)	100	No adjectoven
Cach and Cach Equipments at the 6 kd of the					
year	1 206 933		3 200 523	Car.	No adjustment

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1. ACCOUNTING PRINCIPLES AND POLICIES APPLIED IN THE FINANCIAL STATEMENTS

1.1 BASIS OF PREPARATION

The financial statements have been prepared on an accruel beas of accounting and are in accordance with historical cost convention unless specified otherwise.

The financial statements have been prepared in accordance with the Mymopal Finance Management Act (MFMA) and effective standards of Generally Recognised Accounting Practices (GEAP) including any interpretations and directives issued by the Accounting Standards Bivard LASBI in accordance with Section 122(3) of the Municipal Phasics Management Act. (Act No 56 of 2008).

Accounting policies for material transactions, events or conditions not covered by the GRAP reporting framework, have been developed in accordance with paragraphs 8, 10 and 11 of GRAP 3 (Revised - April 2017) and the hierarchy approved in Directive 5 tissued by the Accounting Standards Roard.

a summary of the significant accounting policies, which have been comistently applied except where an exemption has been grented, are disclosed below.

Assess, liabilities, revenue and expenses have not been affect except when offsetting is permitted or required by a Standard of ISRAP.

The accounting policies applied are consistent with those used to present the previous year's financial statements, unless explicing stated otherwise. The details of any changes in accounting policies are explained in the relevant notes to the financial statements.

12. PRESENTATION CURRENCY

Amounts reflected in the Rindottal statements are in South African Rand and at actual values. Financial values are trunded to the reserve one Rand

1.3. GOING CONCERN ASSUMPTION

These financial statements twee been prepared on a going concern basis.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.4 COMPARATIVE INFORMATION

When the presentation or classification of items in the financial statements is amended, prior period comparative amounts are restated, unless a standard of SRAP does not require the restatements of comparative information. The nature and reason for the reclassification is disclosed. Where material accounting errors have been identified in the current wair, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordinally.

1.5 AMENDED DISCLOSURE POLICY

Amendments to according policies are reported as and when deemed necessary based on the relevance of any such amendment to the format and presentation of the financial statements. The principal amendments to matters disclosed in the current financial statements include errors.

1.6. MATERIALITY

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decision or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatements judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor. Misteriality is deservated as 1% of total coerating expenditure. This materiality is from management's perspective and does not correlate with the auditor's materiality.

1.7 PRESENTATION OF BUDGET INFORMATION

The presentation of budget information is prepared in accordance with GRAP 24 and guidelines issued by National Traesiny. The comparison of budget and actual amounts are disclosed as a separate auditional financial statement, namely Statement of comparison of budget and actual amounts.

Sudget information is presented on the accrual basis and is based on the same period as the actual basis and is based on the same period as the actual amounts, i.e. 1 July 2016 to 30 June 2017. The budget information is therefore on a comparable basis to the actual amounts.

The comparable information includes the following:

- * the approved and final budget amounts,
- * actual amounts and final budget amounts,

Explanations for differences between the approved and final budget are included in the Rotes in the financial Statements.

Explanations for material differences between the final budget amounts and actual amounts are included the Notes to the Financial Statements.

The disclosure of comparative information in respect of the previous period is not required in terms of GRAP 24.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.8. STANDARDS, AMENOMENTS TO STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE

The following GRAF standards have been issued but are not yet effective and have not been early adopted by the Municipality:

Standard	Description	Effective Date	
	Related Party Disclosure		
G8AP 20	The efficiently of the standards is to establish principles for reporting financial information by segments. This Standard will be implemented as part of the Municipal Standard Chart of Accounts Regulation tendard. Freiminary investigations indicated that, other than additional disclosure, the impact of the Standards on the financial statements will not be significant.	1 April 2019	
	Service Concession Arrangements: Grantor		
GRAP 32	Preiminary investigations indicated that, other than additional disclosure, the impact of the Standards on the financial statements will not be significant.	1 April 2019	
	Separate Financial Statements	To be determined	
GRAP 34	Pressionary investigations indicated that, other than additional declessors, the impact of the Saundards on the financial statements will not be significant.		

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.8. STANDARDS, AMENDMENTS TO STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the Municipality:

Standard	Description	Effective Date
	Related Party Disclosure	1 Apsil 2019
Grap 20	The objective of this standards is to establish principles for reporting financial information by segments. This Standard veil be implemented as part of the Municipal Standard Chart of Accounts Regulation feetball. Preferningly investigations indicated that other than additional electioners, the impact of the Standards in the financial statements will not be significant.	
GRAP SZ	Service Concession Arrangements: Grantor	
	Proliminary Investigations Indicated that, other than additional disclosure, the impact of the Standards on the financial statements will not be significant.	1 April 2019
	Separate Financial Statements	To be determined
GRAP 34	Preliminary investigations indicated that, other than additional disclosure, the impact of the Standards on the financial statements will not be significant.	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

	Consolidated Financial Statements	To be determined	
	Profilminary introstigations indicated that,		
GRAP 35	other than additional disclosure, the impact		
	of the Standards on the financial statements		
	will not be significant	by Minister	
gaef 36	Investments in Associates and Joint	To be determine	
	Ventures		
	Freliminary investigations indicated that,		
	other than additional disclosure, the impact		
	of the Standards on the financial statements		
	The right of any or any	by Minister To be determine	
	70 ms All angements	140 Dec decembration	
	Preference investigations indicated that,		
GRAP 37	other than additional deciosure, the impact		
	of the Standards on the financial statements		
	Man state and substitutions	by Minister	
		To be determined	
	Proliminary investigations indicated that,		
GRAP 38	other tisas additional disclosure, the impact		
	of the Standards on the financial statements		
	4141 - 104 747 548 1944-1944	by Microster	
	Statutory Receivables		
	Preliminary investigations indicated that		
GRAP 108	ether than additional disclassing, the impact	1 April 2015	
	of the Standards on the financial statements		
	will not be significant		
GRAF109	Accounting by Principals and Agents		
	Preliminary investigations indicated that.		
	other than additional disclosure, the impact		
	of the Standards on the financial statements		
	will not be significant.		
GPAP 11G	Living and Non-Living Resources		
	Preliminary Investigations Indicated that.		
	other than additional disclosure, the impact	1 April 2019	
	of the Standards on the financial statements		
	will not be significant.		
MAAP 17	Service Concession Arrangements where a	1 April 2015	
	grantor controls a significant residual		
	Preliminary interstigations indicated that.		
	other man additional disclosure, the impact		
	of the Standards on the financial statements		
	will not be significant		

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.9. LEASES

1.9.1 Municipality as Lessee

teases are classified as tinance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the Municipality. Property, plant and equipment or intempole assets (excluding licensing agraements for such items as motion picture films, video recordings, plays, manuscripts, patents and copyrights) subject to finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments. The corresponding liabilities are initially recognised at the inception of the lease and are measured as the sum of the minimum lease payments due in terms of the lease agreement, discounted for the effect of interest. In discounting the lease payments, the Municipality uses the interest rate that exactly discounts the lease payments and unguaranteed residual value to the fair value of the asset plus any direct costs incurred.

Subsequent to initial recognition, the leased exists are accounted for in accordance with the stated accounting policies applicable to property, plant and equipment, investment property or intangibles assets. The lease trability is reduced by the lease payments, which are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred. The accounting policies relating to de-recognition of financial instruments are applied to lease payables.

Operating leases are those leases that do not fail within the scope of the above definition.

1.9.2 Municipality as Lesson

Under a finance lease, the Municipality recognises the lease payments to be received in terms of a lease agreement as an asset (receivable). The receivable is calculated as the sum of all the minimum lease payments to be received, plus any unguaranteed residual accruing to the Municipality, discounted at the interest rate implicit in the lease. The receivable is reduced by the capital portion of the lease instalments received, with the interest portion being recognised as interest revenue on a time proportionate basis. The accounting policies relating to de-recognition and impairment of financial instruments are applied to lease receivables.

Operating leases are those leases that do not fail within the scope of the above definition. Operating lease revenue is recognised on a straight-line basis over the term of the relevant lease. The difference between the straight-lined revenue and actual payments received will give rise to an asset. The Municipality recognises the aggregate cost of incentives as a reduction of rental revenue over the lease term, on a straight-line basis unless another systematic basis is representative of the time pattern over which the benefit of the leased asset is diminished.

1.10. UNSPENT CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS

Conditional government grants are subject to specific conditions. If these specific conditions are not met, the movies received are represible

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

Unspent conditional grants are liabilities that are separately reflected on the Statement of Financial Position. They represent unspent government grants, subsidies and contributions from government organs. Unspent conditional grant are not considered to be financial instruments as there are no contractual arrangements as required per GRAP 104. Once the conditional grant becomes repayable to the donor due to conditions not met, the remaining portion of the unspent conditional grant is reclassified as payables, which is remaidered to be a financial instrument.

This liability always has to be cash-backed. The following provisions are set for the creation and utilisation of this creditor:

- * Unspent conditional grants are recognised as a liability when the grant is received.
- * When grant conditions are met an amount equal to the conditions met are

transferred to revenue in the Statement of Financial Performance.

- * The cash which backs up the creditor is invested as individual investment or
- * Interest earned on the investment is treated in accordance with grant

1.11. UNPAID CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS

Unpaid conditional grants are assets in terms of the Framework that are separately reflected on the Statement of Financial Position. The asset is recognised when the Municipality has an enforceable right to receive the grant or if it is virtually certain that it will be received based on that grant conditions have been met. They represent unpaid government grants, subsidies and contributions from the public.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.32. PROVISIONS

Provisions are recognised when the Municipality has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resource embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the provision can be made. Provisions are reviewed at reporting date and adjusted to reflect the current best estimate of future outflows of resources. Where the effect is material, non-current provisions are discounted to their present value using a discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability.

The Municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the probability of an outflow of resources embodying economic benefits or service potential is remote. A contingent asset is disclosed where an inflow of economic benefits or service potential is probable.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision.

A provision for restructuring costs is recognised only when the following criteris over and above the recognition criteria of a provision have been met:

- (a) The Municipality has a detailed formal plan for the restructuring identifying at
 - * the business or part of a business concerned;
 - * the principal locations affected;
 - * the location, function and approximate number of
 - * the expenditures that will be undertaken, and
 - " when the plan will be implemented.
- (b) The Municipality has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the reporting date.

If it is no longer prohable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, the provision is de-recognised.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.13. EMPLOYEE BENEFITS

Defined contribution plans are post-employment benefit plans under which the Municipality pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and putor periods.

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

1.13.1 Post Reursment Medical Obligations

The Municipality provides post-retirement medical benefits by subsidizing the medical aid contributions of certain retired staff according to the rules of the medical aid funds. Council pays 70% as contribution and the remaining 30% is paid by the members. The entitlement to these benefits is usually conditional on the employee remaining in service up to retirement age and the completion of a minimum service period. The present value of the defined benefit liability is actuarially determined in accordance with GRAP 25 = "Employee Benefits" (using a discount rate applicable to high quality government bonds). The plan is unfunded.

These contributions are recognised in the Statement of financial Performance when employees have rendered the service entitling them to the contribution. The liability was calculated by means of the projected unit credit actuarial valuation method. The liability in respect of current pensioners is regarded as fully accrued, and is therefore not split between a past (or accrued) and future inverse element. The liability is recognised at the present value of the defined benefit obligation at the reporting date, minus the fair value at the reporting date of plan assets (if any) oct of which the obligations are to be settled directly, plus any liability that may arise as a result of a minimum funding requirements. Payments made by the Municipality are set-off against the hability, including notional interest, resulting from the valuation by the actuaties and are recognised in the Statement of Financial Performance as employee benefits upon valuation.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is recognised in the Statement of Financial Performance in the period that it occurs. These obligations are valued annually by independent qualified actuaries.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.13.2 Long Service Awards

Long service awards are provided to employees who achieve certain pre-determined milestones of service within the Municipality. The Municipality's obligation under these plans is valued by independent qualified actuaries annually and the corresponding liability is raised. Payments are set-off against the trability, including notional interest, resulting from the valuation by the actuaries and are recognised in the Statement of Financial Performance as employee benefits upon valuation.

Actuarial gains and losses arising from the experience adjustments and changes in actuarial assumptions, is recognised in the Statement of Financial Performance in the period that it occurs. These obligations are valued annually by independent qualified actuaries.

1.13.3 Exigratia Granudies

Exignation gratinities are provided to employees that were not previously members of a pension fund. The Municipality's obligation under these plans it valued by independent qualified actuaries and the corresponding liability is raised. Payments made by the Municipality are set-off against the liability, including notional interest, resulting from the valuation by the actuaries and are recognised in the Statement of Financial Performance as employee benefits upon valuation.

Actuarial gams and losses urising from the experience adjustments and changes in actuarial assumptions, is recognised in the Statement of Financial Performance in the period that it occurs. These obligations are valued annually by independent qualified actuaries.

1.13.4 Provision for Staff Leave

Liabilities for annual leave are recognised as they acrive to employees. The liability is based on the lotal amount of leave days due to employees at year-end and also on the total remaneration package of the employee. Accumulating leave is carried forward and can be used in future periods if the current period's entitlement is not used in full. All unused leave will be paid out to the specific employee at the end of that employee's employment term. Accumulated leave is vesting.

1 13 5 Staff Bonuses Accrued

Liabilities for staff bonuses are recognised as they accrue to employees. The liability at year end is based on bonus accrued at year end for each employee.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.13.9 Provision for Performance Bonuses

A provision, in respect of the hability relating to the anticipated costs of performance bonuses payable to Section 57 employees and middle management, is recognised as it accrue to Section 57 employees and middle managers. Municipal entities' performance bonus provisions are based on the employment contract stipulations as well as previous performance bonus payment trends.

1 13.7 Pension and regirement fund obligations

The Municipality provides retirement benefits for its employees and councillors. Defined contribution plans are post-employment benefit plans under which the Municipality pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are recognised in the Statement of Financial Performance in the year they become payable. The defined benefit funds, which are administered on a provincial basis, are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increated future contributions on a proportional basis to all participating municipalities. The contributions and lump sum payments are recognised in the Statement of Financial Performance in the year they become payable. Sufficient information is not available to use defined benefit accounting for a milit-employer plans. As a result, defined benefit plans have been accounted for as if they were defined contribution plans.

1.118 Other Short-term Employee Benefits

When an employee has rendered service to the Municipality during a reporting period, the Municipality recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- * as a liability (accrued expense), ofter deducting any amount already paid. If the
- * as an expense, unless another Standard requires or permits the inclusion of the

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.14 PROPERTY, PLANT AND FOUIPMENT

1.14.1 Initial Recognition

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year. The cost of an item of property, plant and equipment is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the item will flow to the filtumicipality, and the cost or fair value of the item can be measured reliably. Items of property, plant and equipment are initially recognised at assets on acquisition date and are initially recorded at cost. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Municipality. Trade discounts and rebates are deducted in arriving in the manner intended by the Municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs or demantling and removing the asset and restoring the size on which it is located.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Where an asset is acquired by the Municipality for no or nominal consideration (i.e. a non-exchange

transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an item of property, plant and equipment is accurred in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the assets acquired is instally measured at fair value (the cost). It the acquired item's fair value is not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Major spare parts and servicing equipment quality as property, plant and equipment when the Municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing occupment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.14.2 Subsequent Measurement - Cost Model

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Where the Municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits or service potential associated with the asset.

1.14.3 Depreciation and Impairment

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The estimated useful lives, residual values and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis. The annual depreciation rates are based on the following estimated useful lives:

	Years
Infrastructure	
Water	7-118
Sewerage	3-101
Land and Buildings	
Buildings	20 - 30
Other	
Special Vehicles	10 - 16
Motor vehicles	5 - 17
Office Equipment	7 - 15
Furniture and Fittings	7 - 15
Tool and Equipment	5 - 15
Computer Equipment	3 - 17
Fire Forings	5 _ 13

Property, plant and equipment are reviewed at each reporting date for any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. The impairment recognised in the Statement of Financial Performance is the excess of the carrying value over the recoverable amount.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of an impairment is recognised in the Statement of Financial Performance.

1.14.4 De-recognition

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

Items of property, plant and equipment are derecognised when the caset is disposed or when there we no further economic benefits or service potential expected from the use of the asset. The gain or loss ansets on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.15 INTANGIBLE ASSETS

1.15.1 Initial Recognition

An intangible asset is as identifiable non-monetary asset without physical substance.

An asset meets the identifiability criterion in the definition of an intangible asset when it:

- is separable, i.e. is capable of being separated or divided from the Municipality and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable asset or liability, regardless of whether the Municipality intends to do so; or
- anses from binding arrangements from commercial regardless of whether those rights are transferable or separable from the Municipality or from other rights and obligations.

The Municipality recognises an intengible asset in its Statement of Financial Position only when it is probable that the espected future economic benefits or service potential that are attributable to the asset will flow to the Municipality and the cost or fair value of the asset can be measured reliably.

Internally generated intangible assets are subject to strict recognition criteria before they are capitalised. Research expenditure is never capitalised, while development expenditure is only capitalised to the extent that:

- * the Municipality intends to complete the intangible asset for use or sale;
- * it is technically feasible to complete the intangible asset:
- * the Municipality has the resources to complete the project,
- * it is probable that the municipality will receive future economic benefits or
- * the Municipality can measure reliably the expenditure attributable to the

Intangible assets are initially recognised at cost.

Where an intemptile asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value is not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

1.15.2 Subsequent Measurement - Cost Model

lolangible assets are subsequently carried at cost less accumulated amortisation and any accumulated implements losses. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.15.3 Amortisation and Impairment

Amortisation is charged so as to write off the cost or valuation of intangible assets over its estimated useful lives using the straight line method. Amortisation of an asset begins when it is available for use, i.e. when it is in the condition necessary for it to be capable of operating in the manner intended by management. Components of assets that are significant in relation to the whole asset and that have different useful lives are amortised separately. The estimated useful lives, residual values and amortisation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis. The annual amortisation rates are based on the following estimated useful lives.

Intangible Assels	Years
Computer	3 -10
Greftwaara	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.15.4 De-recognition

Intengible assets are derecognised when the esset is disposed or when there are no further economic benefits or service potential expected from the use of the esset. The gain or loss arising on the disposel or retirement of an intempible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.16. INVESTMENT PROPERTY

1.16.1 Initial Recognition

investment property is recognised as an asset when, and only when:

- * it is probable that the future economic benefits or service potential that are
- * the cost or lair value of the investment property can be measured reliably.

investment property includes property iland or a building, or part of a building, or both land and buildings held under a finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations. Property with a currently undetermined use, is also classified as investment property.

At initial recognition, the Municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition. The cost of self-constructed investment property is measured at cost.

Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner occupied property, the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the Municipality accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of change in use.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.16.2 Subsequent Measurement - Cost Model

Subsequent to initial recognition, items of exsestment property are measured at cost less accumulated depreciation and any accumulated impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

1.15.3 Depoeciation and Impairment - Cost Model

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Depreciation of an asset begins when it is evailable for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Compowents of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The estimated useful lives, residual values and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

Investment Property Years
Bundings 20 - 30

1 18.4 De-recognition

investment property is derecognised when it is disposed or when there are no further economic benefits expected from the use of the investment property. The gain or loss wrising on the disposal or retirement of an item of investment property is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.17. IMPAIRMENT OF NON-FINANCIAL ASSETS

1.17.1 Cash-generating assets

Cash-generating assets are assets held with the primary objective of generating a commercial return.

The Municipality assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Municipality estimates the asset's recoverable amount.

In assessing whether there is any indication that an asset may be impaired, the Municipality considers the following indications.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

(a) External sources of information

* During the period, an asset's market value has declined significantly more than

would be expected as a result of the passage of time or normal use.

- * Significant changes with an adverse effect on the Municipality have taken place during the period, or will take place in the near future, in the technological, market, economic or legal environment in which the Municipality operates or in the market to which an asset is dedicated.
- * Market interest rates or other market rates of return on investments have increased during the period, and those increases are likely to affect the discount rate used in calculating an asset's value in use and decrease the asset's recoverable amount materially.

(b) Internal sources of information

- * Evidence is available of obsolescence or physical damage of an asset.
- * Significant changes with an adverse effect on the Municipality have taken place during the period, or are expected to take place in the near future, in the extent to which, or manner in which, an asset is used or is expected to be used. These changes include the asset becoming idle, plans to discontinue or restructure the operation to which an asset belongs, plans to dispose of an asset before the previously expected data, and reassessing the useful life of an asset as finite rather than indefinite.
- Evidence is available from internal reporting that indicates that the economic performance of an asset is, or will be, worse than expected.

The re-designation of assets from a cash-generating asset to a non-cash generating asset or from a non-cash-generating asset to a cach-generating asset shall only occur when there is clear evidence that such a re-designation is appropriate. A re-designation, by itself, does not necessarily trigger an impairment test or a reversal of an impairment loss, instead, the indication for an impairment test or a reversal of an impairment loss arises from, as a minimum, the indications listed above.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impoired and is written down to its recoverable amount. In assessing value in use, the estimated future cash fixws are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, an appropriate valuation model is used, impairment losses are recognised in the Statement of Financial Performance in those expense categories consistent with the function of the impaired asset.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

After the recognition of an impairment loss, the deprecision (amortisation) charge for the asset is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such indication exists, the Municipality estimates the asset's or COUT's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, sor exceed the carrying amount that would have been determined, not of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Financial Performance.

1.17.2 Non-cash-generating assets

Won-cash-generating assets are assets other than cash-generating assets.

The Municipality assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Municipality estimates the asset's recoverable service amount.

In assessing whether there is any indication that an asset may be impaired, the Municipality tunsiders the following indications:

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

- (a) External sources of information
- Cessation, or near cessation, of the demand or need for services provided by the asset
- * Significant long-term changes with an adverse effect on the Municipality have taken place during the period or will take place in the near future, in the technological, legal or government policy environment in which the Municipality operates.

(b) Internal sources of information

- * Evidence is available of physical damage of an asset.
- * Significant long-term changes with an adverse effect on the Municipality have taken place during the period, or are expected to take place in the near future, in the extent to which, or manner in which, an asset is used or is expected to be used. These changes include the asset becoming idle, plans to discontinue or restructure the operation to which an asset belongs, or plans to dispose of an asset before the previously expected date.
- * A decision to half the construction of the asset before it is complete or in a
- * Evidence is available from internal reporting that indicates that the service

performance of an asset is, or will be, significantly worse than expected.

An asset's recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to self and its value in one. If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss is recognised in the Statement of Financial Performance.

The value in use of a non-cash-generating asset is the present value of the asset's remaining service potential. The present value of the remaining service potential of the asset is determined using any one of the following approaches, depending on the nature of the asset in question:

* depreciation replacement cost approach - the present value of the remaining service potential of an asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

- * regionation cost approach the cost of restoring the sendice potential of an asset so its pre-impaired level. Under this approach, the present value of the remaining service potential of the asset is determined by subtracting the estimated restoration cost of the asset from the current cost of replacing the remaining service potential of the asset before impairment. The latter cost is usually determined as the depreciated reproduction or replacement cost of the asset, whichever it lower.
- * service unit approach the present value of the remaining service potential of the asset is determined by reducing the current cost of the remaining service potential of the asset before impairment, to conform with the reduced number of service units expected from the asset is its impaired state. As in the restoration cost approach, the current cost of replacing the remaining service potential of the asset before impairment is inscally determined as the depreciated reproduction or replacement cost of the asset before impairment, whichever is lower.

Pair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length

transaction between knowledgeable, willing parties, less the costs of disposal.

An impairment loss is recognised immediately in surplus or deficit.

The Municipality assesses at moch reporting date whether there is any indication that an impairment loss recognised in prior periods for an asset may no longer exist or may have decreased. If any such indication exists, the Municipality estimates the recoverable service amount of that exist.

An impairment loss recognised in prior periods for an asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. If this is the case, the carrying amount of the asset is increased to its recoverable service amount. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (riet of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods. Such a reversal of an impairment loss is recognised in the Statement of Financial Performance.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.18 INVENTORIES

1.18.1 Initial Recognition

Inventories comprise of current assets held for sale, consumption or distribution during the ordinary course of business, inventories are recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Municipality, and the cost of the inventories can be measured reliably. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus non-recoverable taxes, transport costs and any other costs in bringing the inventories to their current location and condition. Where inventory is manufactured, constructed or produced, the cost includes the cost of labour, materials and overheads used during the manufacturing process.

Water inventory is being measured by multiplying the cost per kilo litre of purified water by the account of water in stocker

Where inventory is acquired by the Municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the lair value of the item on the date acquired.

1.16.2 Subsequent Measurement

Inventories, consisting of consumable stores, raw materials, work-in-progress and finished goods, are valued at the lower of cost and not realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in the realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cust of another asset.

The basis of allocating cost to inventory items is the weighted average method.

Water inventory is measured annually at the reporting date by way of dip readings and the calculated volume in the distribution network.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.19. FINANCIAL INSTRUMENTS

Financial insuraments recognised on the Statement of Financial Position include receivables (both from exchange transactions), cash and cash equivalents, annuity loans and payables (both form exchange and non-exchange transactions) and non-current investments. The future utilization of Unspent Conditional Grants is evaluated in order to determine whether it is breated as financial instruments.

1.19.1 Initial Recognition

Financial instruments are initially recognised when the Municipality becomes a party to the contractual provisions of the instrument at fair value plus, in the case of a financial asset or financial hability not at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. If finance charges in respect of financial assets and financial habilities are significantly different from similar charges usually obtained in an open market transaction, adjusted for the specific risks of the Municipality, such differences are immediately recognised in the period it occurs, and the unamortised portion adjusted over the period of the loan transactions.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.19.2 Subsequent Measurement

Emancial assets are categorised according to their nature as either financial assets at fair value, financial assets at amortised cost or financial assets at cost. Financial liabilities are categorised as either at fair value or financial liabilities carried at amortised cost. The subsequent measurement of financial assets and flabilities depends on this categorisation.

1.19.2.1 Receivables

Receivables are classified as financial assets at amortised cost, and are subsequently measured at amortised cost using the effective interest cate method.

For amounts due from debtors carried at amortised cost, the Municipality first assesses whether objective evidence of impairment exists individually for financial assess that are individually significant, or collectively for financial assess that are not individually significant. Objective evidence of impairment includes significant financial difficulties of the debtor, procability that the debtor will enter bankruptcy or financial reorganisation and default or delinquency in payments (more than 90 days overdue). If the Municipality determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be, recognised are not included in a collective assessment of impairment.

If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not yet been incurred). The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognised in the Statement of Financial Performance, Interest income continues to be accrued on the reduced carrying amount based on the original effective interest rate of the asset. Loans together with the associated allowance are written oil when there is no realistic prospect of future recovery and all collateral has been realised or has been transferred to the municipality. If, in a subsequent year, the amount of the estimated impairment loss increases or decreases because of an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account. If a future write-off is later recovered, the recovery is recognised in the Statement of Financial Performance.

The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate, if material. If a loan has a variable interest rate, the discount rate for measuring any impairment love is the current effective interest rate.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.19.3.2 Payables and Annuny Coans

Financial liabilities consist of payables and amounty loans. They are categorised as financial liabilities held at amortised cost, and are initially recognised at fair value and subsequently measured at amortised cost using an effective interest rate, which is the vitual carrying amount, less repayments, plus interest.

1 19 2 3 Cash and Cash Equivalents

Cash includes cash on hand (including petry cash) and cash with banks. Cash equivalents are shortterm highly equid investments, readily convertible into known amounts of cash that are hold with registered banking institutions with materities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, highly liquid deposits and net of bank overdrafts. The Municipality categorises cash and cash equivalents as financial assats carried at amortised cost.

Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdraft are expensed as incurred. Amounts owing in respect of bank overdrafts are categorised as brianced liabilities carried at amortised cost.

1.19.7.4 Hon-Current Investments

Investments, which include investments in manicipal entities and fixed deposits invested in registered commercial banks, are stated at amortised cost

Where investments have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expunse in the Statement of Financial Performance in the period that the impairment is kientified.

On disposal of an investment, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Performance.

The carrying amounts of such investments are induced to recognise any decline, other than a temporary decline, in the value of individual investments.

1.19.3 De-recognition of Financial Instruments

1 19.3.1 Financial Assets

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognised when

- * the rights to receive cash flows from the æset have expired? or
- the Municipality has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement? and either (a) the Municipality has transferred substantially all the risks and rewards of the asset, or (b) the Municipality has neither transferred nor retained substantially all the risks and rewards of the asset.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

When the Municipality has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the old asset is derecognised and a new asset is recognised to the extent of the Municipality's continuing involvement in the asset.

Continuing involvement that taxes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Municipality could be required to repay.

When continuing involvement takes the form of a written and/ox purchased option lincluding a cash settled option or similar provision) on the transferred asset, the extent of the Municipality's continuing involvement is the amount of the transferred asset that the Municipality may repurchase, except that in the case of a written put option (including a cash seitled option or similar provision) on an asset measured at fair value of the extent of the Municipality's continuing involvement is limited to the lower of the fair value of the transferred asset and the option exercise price.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1 19.3 2 Figurical Liabilities

A financial lizbility is derecognised when the obligation under the liability is discharged or cancelled or cancelled

When an existing financial hability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original liability and the tecognition of a new liability, and the difference in the respective carrying amounts is recognised in the Statement of Financial Performance.

1 19.4 Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount reported in the Statement of Financial Position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the Stabilities simultaneously.

120 REVENUE

1.20.1 Revenue from Mon-Exchange Transactions

Revenue from non-exchange transactions refers to transactions where the Monicipality received revenue from another entity without directly giving approximately equal value in exchange flevenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualities for recognition as an asset and there is no liability to repay the amount.

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred, meet the criteria for recognition as an asset. A corresponding liability is recognised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant ere met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the Municipality. Where public contributions have been received, but the Municipality has not met the related conditions, it is recognised as an unspent public contribution (liability).

Revenue from third parties i.e. instrunce payments for assets impaired, are recognised when it can be measured reliably and is not being offset against the related expenses of repairs or renewals of the impaired assets.

Contributed property, plant and equipment is recognised when such items of property, plant and

equipment qualifies for recognition and become available for use by the Municipality.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

All unclaimed deposits are initially recognised as a liability until 36 months expires, when all unclaimed deposits into the Municipality's bank account will be treated as revenue. This policy is in line with prescribed debt principle as enforced by law.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No. 56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

Revenue is measured at the fair value of the consideration received or receivable.

When, as a result of a non-exchange transaction, a Municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the present obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability will be recognised as revenue.

1.20.2 Revenue from Exchange Transactions

Revenue from exchange transactions refers to revenue that accrued to the Municipality directly in return for services rendered or goods sold, the value of which approximates the consideration received or receivable.

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- The Municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods.
- The Municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- * The amount of revenue can be measured reliably.
- * it is probable that the economic benefits or service potential associated with the transaction will flow to the Municipality.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

At the time of initial recognition the full amount of revenue is recognised where the Municipality has an enforceable legal obligation to collect, unless the individual collectability is considered to be improbable. If the Municipality does not successfully enforce its obligation to collect the revenue this would be considered a subsequent event.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

Service charges relating to water are based on consumption and a basic charge as per Council resolution. Meters are read on a monthly issue and are recognised as revenue when invoiced. Where the Municipality was unable to take the actual menth's reading of certain consumers, a provisional estimate of consumption for that month will be created. The provisional estimates of consumption are recognised as revenue when invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period.

Service charges relating to samination (sewerage) are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage. In the case of residential property a fixed monthly tariff is levied and in the case of commercial property a tariff is levied based on the number of sewerage connection on the property. Service charges based on a basic charge as per Council resolution.

Interest revenue is recognised using the affective interest rate method.

Revenue from the rental of lackities and equipment is recognised on a straight-line basis over the term of the leave agreement.

Revenue arrang from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant tariff

Revenue from the sale of goods is recognised when substantially all the risks and rewords in those goods are passed to the consumer.

Revenue is measured at the fair value of the consideration received or receivable.

The amount of revenue arising on a transaction is usually determined by agreement between the Municipality and the purchaser or user of the asset or service. It is measured at the fair value of the consideration received or receivable taking into account the amount of any trade discounts and volume rebates allowed by the Municipality.

In most cases, the consideration is in the form of cash or cash equivalents and the amount of revenue is the amount of cash or cash equivalents received or receivable. However, when the

- * The prevailing rate for a similar instrument of an issuer with a similar crarile rating:
- A rate of interest that discounts the nominal amount of the instrument to the current cash sales price of the goods or services.

The difference between the law value and the nominal amount of the consideration is recognised as interest revenue.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

When goods or services are exchanged or swapped for goods or services which are of a similar nature and value, the exchange is not regarded as a transaction that generates revenue. When goods are sold or services are rendered in exchange for dissimilar goods or services, the exchange is regarded as a transaction that generates revenue. The revenue is measured at the fair value of the goods or services received, adjusted by the amount of any cash or cash equivalents transferred. When the fair value of the goods or services received cannot be measured reliably, the revenue is measured at the fair value of the goods or services given up, adjusted by the amount of any cash or cash equivalents transferred.

1,21 TRANSFER OF FUNCTION (Municipality as the acquirer)

A function is an integrated set of activities that is capable of being conducted and managed for purposes of achieving a Municipality's objectives, either by providing economic benefits or service potential.

A transfer of functions is the reorganisation and/or the re-allocation of functions between Municipalities by transferring functions between Municipalities or into another entity.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

An asset is identifiable if it either:

- * is separable, i.e. is capable of being separated or divided from the Municipality and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, asset or liability; or
- arises from contractual rights (including rights arising from binding arrangements) or other legal rights (excluding rights granted by statute), regardless of whether those rights are transferable or separable from the Municipality or from other rights and obligations.

The Municipality accounts for each transfer of functions between entities not under common

control by applying the acquisition method. Applying the acquisition method requires:

- (a) identifying the acquirer (Municipality);
- (b) determining the acquisition date;
- (c) recognising and measuring the identifiable assets acquired, the liabilities

assumed and any non-controlling interest in the acquiree; and (d) recognising the difference between (c) and the consideration transferred to the seller.

As of the acquisition date, the Municipality recognises the identifiable assets acquired and the liabilities assumed. The identifiable assets acquired and liabilities assumed meets the definitions of assets and liabilities in the Framework for the Preparation and Presentation of Financial Statements and the recognition criteria in the applicable Standards of GRAP at the acquisition date. In addition, the identifiable assets acquired and liabilities assumed are part of what the Municipality and the acquiree (or its former owners) agreed in the binding arrangement.

The Municipality measures the identifiable assets acquired and the liabilities assumed at their acquisition-date lair values.

The Municipality subsequently measures and account for assets acquired and liabilities assumed in accordance with other applicable Standards of GRAP.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.72. RELATED PARTIES

The Municipality resolved to adopt the disclosure requirements as per GRAP 20 - "Related Party Disclosures"

A related party is a person or an entity

- * with the ability to control or jointly control the other earsy.
- * or exercise significant influence over the other party, or vice versa.
- * or an entity that is subject to common control, or joint control.

The following are regarded as related parties of the Municipality:

(a) A person or a close member of that person's family is related to the Municipality if that person

- * has control or joint control over the Municipality.
- has significant influence over the Municipalities. Significant influence is the power to persopate in the financial and operating policy decisions of the Municipality.
- * is a member of the management of the Municipality or its controlling entity.

(b) An entity is related to the Municipality it any of the following conditions apply

- the entity is a member of the same economic entity (which means that each controlling entity, controlled entity and follow controlled entity is related to the others).
- one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of an economic entity of which the other entity is a member).
- * both entities are joint ventures of the same third party
- one entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- the entity is a post-employment benefit plan for the benefit of employees of onher the Municipality or an entity related to the Municipality. If the reporting entity is itself such a plan, the sponsoring employers are related to the entity.
- * the entity is controlled or jointly controlled by a person identified in (a).
- * a person identified in (a) has significant influence over that entity or is a

member of the management of that entity (or its controlling entity).

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person is their dealings with the Municipality. A person is considered to be a close member of the family of another person if they.

(a) are married or live together in a relationship similar to a marriage, or

(b) are separated by no more than two degrees of natural or legal consumptions.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

Management (formerly known as "Key Management") includes all persons having the authority and

responsibility for planning, directing and controlling the activities of the Municipality, including

- (a) as members of the governing body of the Municipality,
- (b) a member of the governing body of an economic entity who has the authority and responsibility for planning, directing and controlling the activities of the Municipality.
- (c) any key advisors of a member, or sub-constitutes, of the governing body who

has the authority and responsibility for planning, directing and controlling the

activities of the Municipality, and

(d) the senior management team of the Municipality, including the chief executive officer or permanent head of the Municipality, unless already included in (a).

Munagement personnel include

(a) All directors or members of the governing body of the Municipality, being the

Executive Mayor, Speaker and resmbers of the Mayoral Committee

(b) Other persons having the authority and responsibility for planning, directing
und controlling the activities of the reporting Municipality being the Municipal
Manager, Chief Financial Officer an ab other managers reporting directly to the
Municipal Manager or as designated by the Municipal Manager

Remuneration of management includes remuneration derived for services provided to the Municipality in their expecitly as members of the management team or employees. Benefits derived directly or indirectly from the Municipality for services in any capacity other than as an employee or a member of management do not meet the definition of remuneration. Remuneration of management excludes any consideration provided solely as a reimbursement for expensiture incurred by those persons for the benefit of the Municipality.

The Municipality operates in an economic environment currently dominated by entities directly or indirectly owned by the South African government. As a result of the Constitutional independence of all three spheres of government in South Africa, only parties within the same sphere of government will be considered to be related parties. Only transactions with such parties which are not at acm's length and not on normal commercial terms are disclosed.

1.23 UNAUTHORISED EXPENDITURE

Unanthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in a form of a grant trial is not permitted in terms of the Municipal Finance Management Act (Act No. 56 of 2003). Unauthorised expenditure is accounted for as an expense (measured at actual cost incurred) in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No. 56 of 2003), the Municipal Systems Act (Act No. 32 of 2000), the Public Office Bearers Act, and (Act No. 20 of 1998) or is in contravention of the Municipality's Supply Chain Management Policy Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure (measured at actual cost incurred) in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revinue in the Statement of Financial for the St

1.25 FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and wasteful expenditure is expenditure that was made in vain and could have been evoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure (measured at actual cost incurred) in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.76 CONTINGENT LIABILITIES AND CONTIGENT ASSETS

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Municipality. A contingent liability could also be a present obligation that arises from past events, but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to the obligation or the amount of the obligation cannot be measures with sufficient reliability.

The Municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the probability of an partiew of resources embodying economic benefits or service potential is remote. A contingent asset is disclosed where the inflow of economic benefits or service potential is probable.

Management judgement is required when recognising and measuring contingent liabilities.

127 SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

In the process of applying the Municipality's accounting policy, management has made the following significant accounting judgements, estimates and assumptions, which have the most significant effect on the amounts recognised in the financial statements:

1.37.1 Post retirement medical obligations, Long service awards and Ex gratia gratialities

The cost of post retirement medical obligations, long service awards and ex-gratia gratuities are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, expected rates of return on assets, future salary increases, mortality rates and future pension increases. Major assumptions used are disclosed in note 12 of the financial statements. Doe to the long-term nature of these plans, such estimates are subject to significant uncertainty.

1.27.2 Impairment of Receivables

The calculation in respect of the impairment of debiors is based on an assessment of the extent to which debiors have defaulted on payments already due, and an assessment of their ability to make payments based on their creditworthiness. This was performed per service-identifiable categories across all classes of debtors.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.27.3 Property, Plant and Equipment

The useful lives of property, plant and equipment are based on management's estimation infrastructure's useful lives are based on technical estimates of the practical useful lives for the different infrastructure types, given engineering technical knowledge of the infrastructure types and service requirements. For other assets and buildings management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate. The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their useful lives, and in what condition they will be at that time.

Management referred to the following when making assumptions regarding useful lives and residual values of property, plant and equipment.

- The useful life of movable assets was determined using the age of similar assets available for sale in the active market. Discussions with people within the specific industry were also held to determine useful lives.
- Local Government Industry Guides was used to assist with the deemed cost and useful life of infrastructure assets.
- The Municipality referred to buildings in other municipal areas to determine the useful life of buildings. The Municipality also consulted with engineers to support the useful life of buildings, with specific reference to the structural design of buildings.

1.27.4 Intangible Assets

The useful lives of intengible assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate

Reference was made to intangibles used within the Municipality and other intimicipalities in determine the useful life of the assets.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1 27.5 Investment Property

The useful lives of investment property are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate the estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their economic lives, and in what condition they will be at that time.

Management referred to the following when making assumptions regarding useful lives and valuation of investment property

- The Municipality referred to buildings in other municipal areas to determine the useful file of buildings.
- The Municipality also consulted with professional engineers and qualified valuators to support the useful life of buildings

1.27.6 Provisions and Contingent Liabilities

Management judgement is required when recognising and measuring provisions and when measuring contingent liabilities. Provisions are discounted where the time value effect is material.

1.27.7 Revenue Recognition

Accounting Policy 1.23.1 on Sevenue Irom Non-Exchange Transactions and Accounting Policy 1.23.2 on Sevenue from Exchange Transactions describes the conditions under which revenue will be recognised by management of the Municipality.

In making their judgement, management considered the detailed criteria for the recognition of revenue as set out in GRAP 9: Revenue from Exchange Transactions and GRAP 23: Revenue from Non-Exchange Transactions.). Specifically, whether the Municipality, when goods are sold, had transferred to the buyer the significant risks and rewards of ownership of the goods and when services are rendered, whether the service has been performed. The management of the Municipality is satisfied that recognition of the revenue in the current year is appropriate.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1.27.8 Provision for Performance bonuses

The provision for performance bonuses represents the best estimate of the obligation at year end and is based on historic patterns of payment of performance bonuses. Performance bonuses are subject to an evaluation by Council.

1.27 9 Componentisation of infrastructure assets

All infrastructure assets are unbundled into their significant components in order to depreciate all major components over the expected useful lives. The cost of each component is estimated based on the current market price of each component, depreciated for age and condition and recalculated to cost at the acquisition date if known or to the date of initially adopting the standards of GRAP.

1.28. SOUTH AFRICAN REVENUE SERVICES (VALUE ADDED TAX)

Revenue, expenses and assets are recognised net of the amounts of value added tax. The net amount of Value Added Tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position.

1.29 CAPITAL COMMITMENTS

Capital commitments disclosed in the financial statements represents the contractual halance committed to capital projects on reporting date that will be increased in the period subsequent to the specific reporting date.

1 30. EVENTS AFTER REPORTING DATE

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- * those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date), and
- those that are indicative of conditions that arms after the reporting date (non-adjusting events after the reporting date).

If non-adjusting events after the reporting date are material, the Municipality discloses the nature and an estimate of the financial effect.

1,31 BORROWING COSTS

The Municipality recognises all horrowing costs as an expense in the period in which they are incurred.

		2018	2017
2	INVENTORY		
	Fuel and oil ← as cost	653 666	465 626
	Stationery and materials - at cost	338.805	304 267
	Spare parts - at cost	1 021 887	1 206 101
	Water stock - net realisable value	426 990	424 972
	Total Inventory	2 640 688	2 900 068
	Consumable stores maserials (galasy/losses identified during stock counts		
	Inventory recognised as an expense during the year	753 294	4 905 557
	No inventory was pledged as sacurity.		
	Inventory Adjustments made for the year (surplus)/loss	79 785	(44 146)
	Fuel were purchased on a needs basis as from March 2017 resulting in the decrea	ese on the inventory rebby	mised as an
	expense during the year.		
	Council took a decision to replace the conventional water maters with pre-		
	paid water maters. Below are the datail of the maters procured and		
	Number of one paid meters produred for the defied:	3500	2000
	Number of one paid meters in stores at year end:	393.6	1812
3	CASH AND CASH EQUIVALENTS		
	Primary Basik Accessit	653 107	(5 672 687)
		11.967.873	2 133 106
	Cell and short-zerm investments deposits Cash Hosts	300	300
	hetts cash	35 300	29 500
	Total	12 654 550	(3 487 782)
	10181		
	Que to the short term nature of cash disposits, all balances included above are in line with their tell value.		
	Cash and Cash Equivalents are disclosed as follow:		
	Current assets	12 654 580	2 184 906
	Current liability	12 654 580	2 164 906 5 972 687
		12 654 580	
			9.972.887
	Current liability Primary Bank Account:		5.672.687
	Current liability		5 672 687
	Current liability Primary Bank Account:		5.672.687 (3.487.782) 4.341.382
	Current Hability Primary Bank Account: ABSA Sank - Sankly Esse Branch - 23 900 000 19	12 654 580	5.672.687 (3.487.782)
	Primary Bank Account: ABSA Sank - Sarkly Esut Branch - 25 900 000 19 Bank statement salance - Opening balance	12 654 586 1 158 853	5.672.687 (3.487.782) 4.341.382

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

	2018	2017
	R	R
Call Deposits		
ARSA - Acc 40-90061189345	2 000 323	480 903
NBSA NEE NO \$285426704	319 752	300.567
. 3855 - Not. not 3072236530	38 380	36 077
A85A - Act no \$133637071	268 139	932 504
ABSA - Ass no Symposiums	255 287	260 506
ABSR - Acc no 第278底30843	2 063 061	485 015
Total	11 957 273	2 135 106
RECONCRIATION OF AVAILABLE CASH AND INVESTMENT RESOURCES		
Cash and Cash Edunovianos as well the dischasure obove	12 654 380	13 MET 161
tem.		
Ucasama Commission Conditional Grants - note 6	3 77% 73%	4 936 438
Net cash resources available for internal distribution	9 877 842	8 416 210
the unspent committee conditional grains are subject to approval by		
Manuscal Transport. The velous electroned are excluding the Eropeic grants.		
(Manish that the District) up the value of	14 295 862	22 560 551

The municipality capaciented painties challenges towards the end of the fluorists year due to the high montanding expute grants. An amount of \$25,928,055 is due to the municipality (2017; \$22,965,551) as at year one. (discloses in roots 5 and was received subsequent to read and.)

4 RECEIVABLES FROM EXCHANGE TRANSACTIONS

Water	230 927 747	152 766 256
Seworage	95 982 914	74 954 952
Local Municipalities	17 056 154	17 956 484
Walter Smalls Epital Municipality	17 056 174	17 056 184
Cathery Reconstitute	7 897 766	5 341 (864
Westing for Westenda	2 050 219	-
Ŭ#\$7#0≥4%	188 961	144 961
School Geboors	2 062 651	1 475 298
Staff Deberrs	508 561	625 431
Parecipages	2 931 425	2 068 642
Engagement spring to appearance	and the state of t	1 033 537
	341 (969 75)	282 020 072
Late. Anlessance for Desubehal Debre	(136 987 975)	(142 789 667)
Total Net Receivables from Exchange Transactions	154 025 794	157 296 465

The corning value of receivables are in time with their fact value. A credit served of 30 days are granted on initial recognition of the receivable, which is considered to be in like with industry eprims, interest as prime rate r2% is charged on overdoe accounts.

Walter Snools Local Municipality (Presentally known as Garlan Local Municipality and Materowar Local Municipality) need the Administrative for revenue received for water and constitution as eer the follow agreement. The process or states as not the sales as in the receives of finalize Shalls Local Municipality. The transactions processed by the said entity is under disputy and a consoline also resolving in no movement in the balance.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

	2018 R	2017 R
	r.	n.
Reconciliation of the Total Doubtful Debt Provision		
Salance at beginning of the year	142 799 508	208 947 722
Contributions to pravision	36 200 765	44 916 416
Doubtikil debts written off against provision	7 987 505	(111 064 524
Balance at end of year	186 987 978	142 799 506
Water	116 573 645	84 323 309
Sewerage	52 359 771	40 521 T30
Local Municipalities	15 409 620	15 409 620
Other Receivables	2 044 542	2 644 942

The allowance for impairment of Receivables has been made for all consumer dalances sestianting based on the payment ratio over 13 months. Based on these payment trends, management is satisfied that no further credit provision is required in axcess of the current allowance. The risk of non-payment is further milligated due to the large consumer base over which the outstanding receivable balance is spread. Fre paid meters are also being installed throughout the district, which management balleve will decrease non-payment risk and also ensure collection of arrear amounts.

Municipality

			Allowance for	
		Gross Balance	impairment	Net Receivable
2018				
	Water	220 927 747	(116 579 645)	104 354 102
	Sewerage	95 582 014	(52 959-771)	43 022 243
	Local Municipanties	17 056 184	(85 409 620)	1 846 364
	Cither Receivables	7 097 766	(2.04/6.942)	5 032 824
	Total	341 068 711	(186 987 978)	154 975 794

	Other Receivables Total	5 341 664 260 690 072	(2 044 942) (142 799 507)	3 296 024 117 290 465
	Local Municipalities	17 056 194	(15 409 620)	1 846 564
	THE STATE OF THE S	T4 924 568	(40 521 739)	34 402 829
	Water	162 768 256	(84 829 306)	77 944 950
2017				
		Gross Balance	Allowance for impairment	Net Receivable

Ageing of Receivables from Exchange Transactions

Water:

Total	220 927 747	162 768 256
Past Sive (SG Clays •)	106 603 831	138 450 991
Past Due (61 - 96 Days)	7 892 980	7 575 319
Pasa Dive (31 - 60 Days)	7 985 999	7 780 882
Cerrent (0 - 30 days)	3 536 177	8 961 293

	2018	2017
Sewerage:	R	R
Correre to - 30 days)	4 461 296	3 619 69
Plant Dury (81 - 60 (Cays)	多 化子层 化环子	9 297 11
Part Dur (6.1 90 Gapt)	3 206 508	3 199 10
Plant Church (SE) Cleans +1	84 745 560	64 678 6
Yotal	96, 982 BUA	74 934 58
Other Receivobles: Ageing		
Current (6 - 30 éays)		
Past Due (31 - 60 Days)		
Place Dury (A.1 - 90 Days.)		
Past Dun (NP Days +)	34 153 350	22 (798 97)
Total	24 153 350	22 096 93
SOUTH AFRICAN REVENUE SERVICES		
VAT Racionaciale	25 790 790	41 343 60
VAT Payalde	(33 695 652)	(25 323 m)
Line: VAT on Provision for Sebil Improvincent	18 776 862	13 584 5
Total South African Revenue Services	9 042 025	55 635 45
Bulance provisionly reported 30 sons 3017		80 226 B)
Correction of VAT Implication on duplication of order in sec. nate 14		(58.95
Restated halance as at 30 June 2017	=	
Restated halance as at 30 June 2017 Whit is accordance for on the casts owing	-	35 106 46
Restated halance as at 30 June 2017	e N. for late payments a charged o	35 706 40
Restated halance as at 30 June 2017 WAT is accounted for on this casts owns No interest is payable to 5AAS if the VAT is edid over tistrocurily, but interes	e ni. for lute payments is charged in	35 706 40
Restated halance as at 30 June 2017 WAT is accounted for on the casts owns Was alternated to prejude to SARS if the VAT is edic over timoducity, but where golfices.	st for late payments is charged in	35 706 40
Restated halance as at 30 June 2017 WHT is accounted for on the castrousis No alternat is payable to 5445 if the VAT is east divor introducity, but where policies. Disclosed as follow:	at for late payments in charged in	32 100 40
Restated balance as at 30 June 2017 WAT is accounted for on the casts owing No assured is prejude to SARS if the VRT is east over tetrocurily, but interesting the follows: Disclosed as follow:		32 166 AL
Restated balance as at 30 June 2017 WAT is accounted for on the casts owing We assured is prejude to SARS if the VRT is east over tetrocurily, but where policies. Disclosed as follow: Current sublitation from Euchange Transactures. Current Assets from Euchange Transactures. Reconcilitation of VAT on Provision for Debt Impairment.	9 043 025	32 100 Mi
Restated halance as at 30 June 2017 WAT is accounted for on the casts owis too intorest is poyable to SARS if she VAT is edid over titroductly, but infore policies. Disclosed as follow: Current Uninitiates from Exchange Transactions Current Assets from Exchange Transactions		32 100 M
Restated halance as at 30 June 2017 WAT is accounted for on the casts owis No interest is prejude to SAAS if the VAT is east over introductly, but interestables Disclosed as follow: Current halants from Exchange Transactions Current Assets from Exchange Transactions Reconcilitation of VAT on Provision for Debt Impairment Opening balance	9 043 025 12 584 579	32 100 Miles 100 SARS
Restated balance as at 30 June 2017 WAT is accounted for on the casts owing No assured is prejude to SARS if the VRT is east over tetrocurily, but where policies. Disclosed as follow: Current Stabilities from Exchange Transactions Current Assets from Exchange Transactions Reconsidiation of VAT on Provision for Debt Impairment Opening balance WAT on Provision for bod dybits - Note 25	9 043 025 12 588 579 4 197 083	32 100 Miles 100 SARS
Restated halance as at 30 June 2017 WAT is accounted for on the casts owis to alternate is poyable to SARS if the VRT is edd over titroductly, but where politics: Disclosed as follow: Current Uninitiates from Exchange Transactions Current Assets from Exchange Transactions Reconclidation of VAT on Provision for Debt Impairment Operang Enterince WAT on Provision for bod debts - Note 28 Gosing balance UNSPENT/UNPAID CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS	9 043 025 12 588 579 4 897 089 95 779 660	32 100 mi convenient to SARS 32 666 A2 19 332 25 66 747 76 32 584 57
Restated balance as at 30 June 2017 WAT is accounted for on the casts owing No interest is prejude to SARS if the VRT is add over tiltroducty, but infore policies Disclosed as follow: Current fushibition from Exchange Transactions Current Assets from Exchange Transactions Reconcilitation at VAT on Provision for Debt Impairment Operang balance WAT on Provision for bold dybts - Note 28 Closing balance WINSPENT/UNPAID CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS Nazional Generalment Grantes	9 043 025 12 588 579 1 997 083 46 778 662	32 100 mi convening to SARS 12 666 A3 19 332 16 65 747 70 82 584 57 2 653 67
Restated halance as at 30 June 2017 WAT is accounted for on the casts owis to alternate is poyable to SARS if the VRT is edd over titroductly, but where politics: Disclosed as follow: Current Uninitiates from Exchange Transactions Current Assets from Exchange Transactions Reconclidation of VAT on Provision for Debt Impairment Operang Enterince WAT on Provision for bod debts - Note 28 Gosing balance UNSPENT/UNPAID CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS	9 043 025 12 588 579 4 897 089 95 779 660	32 100 Mg
Restated halance as at 30 June 2017 WHT is accounted for on the casts owing to interest is prejude to SARS if the VET is east over introductly, but interestions. Disclosed as follow: Current halants from Exchange Transactions. Reconciliation of VAT on Provision for Debt Impairment. Opening balance WHT on Provision for bod dybts - Note 28 Closing balance. UNSPENT/UNPAID CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS. National Government Grants Endourcies Government Grants Endourcies Government Grants	9 043 025 12 584 579 4 957 583 12 779 663 276 277 1 410 383	32 100 mg Convening to SARS 19 332 16 65 747 70 12 655 67 2 199 40 75 14
Restated balance as at 30 June 2017 WAT is accounted for on the casts owing No interest is prejude to SARS if the VRT is oded over tiltroowing, but infore policies. Disclosed as follow: Current trainfalm from Exchange Transactions. Reconciliation of VAT on Provision for Debt Impairment Operang balance WAT on Provision for bod debts - Note 28 Closing balance WINSPENT/UNPAID CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS National Government Grants Friday, and Provision for Body Conditional Government Grants Inspect Grant Providers Unipoent Grants	9 043 025 12 588 579 4 997 083 95 779 662 874 277 1 410 363 292 380 2 776 738	32 100 mi convening to SARS 12 666 A3 19 332 26 66 747 70 2 655 67 2 199 40 75 14
Restated balance as at 30 June 2017 WAT is accounted for on the casts owing No interest is prejude to SARS if the VET is ode over tiltroductly, but inforceducts Disclosed as follow: Current twininties from Exchange Transactions Current Assets from Exchange Transactions Reconcilitation of VAT on Provision for Debt Impairment Operating balance WAT on Provision for bod dwors - None 28 Chosing balance WINSPENT/UNPAID CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS National Government Grants Frownisia Government Grants Frownisia Government Grants Operating Received Conditional Government Grants Operating Received Received Grants Operating Received Recei	9 043 025 12 588 579 4 997 983 12 776 663 876 277 1 410 383 292 380 2 776 798 13 267 800	32 100 Mg LUDERBING TO SARS 10 532 26 10 532 26 10 747 70 12 584 57 2 198 40 75 14
Restated halance as at 30 June 2017 WHT is accounted for on the casts owing to interest is prejude to SAHS if the VIIT is odd over introductly, but interestables. Disclosed as follow: Current Inhibition foots Exchange Transactions. Reconcidation of VAT on Provision for Debt Impairment. Opening Indiance WHT on Provision for bod dybts - Note 26 Chosing balance. WINSPENT/UNPAID CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS. National Government Grants Endourcial Government Grants Fridourcial Government Grants Findourcial Government Grants National Government Grants	9 043 025 12 588 579 4 997 083 95 779 662 874 277 1 410 363 292 380 2 776 738	35 706 40
Restated halance as at 30 June 2017 WHT is accounted for on the casts owing to interest is prejude to SARS if the VRT is east over introductly, but interestables. Disclosed as follow: Current halants from Enchange Transactions Current halants from Enchange Transactions Reconclitation of VAT on Provision for Debt Impairment Opening balance WHT on Provision for bod digits - Note 25 Closing balance UNSPENT/UNPAID CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS National Government Grants Provincial Government Grants Provincial Government Grants National Government Grants National Government Grants	9 043 025 12 588 579 4 997 983 12 776 663 876 277 1 410 383 292 380 2 776 798 13 267 800	32 100 Mg LUDERBING TO SARS 10 532 26 10 532 26 10 747 70 12 584 57 2 198 40 75 14

	2018	2017
	R	R
Salance erovinský reportett 36 fune 9017		84 730 163
Correction of understanement of grant income recognised on NMC 2016/3017		7 53H 970
Restated balance as at 30 June 201?		17 235 122

JOE GQABI DISTRICT MUNICIPALITY NOTES TO THE FINANCIAL STATEMENTS FOR THE TEAR ENDING TO THE 2018

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JOE GOABI DISTRICT MUNICIPALITY NOTES IN THE HANNING STATEMENTS FOR THE TRANSLOSS OF UNE 1985

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

	2018	2017
	R	R
INVESTMENT PROPERTY		
Net Carrying amount as 1 July	2 484 844	2.529.639
Cost	2 888 357	2 899 357
Accumulated Depreciation	(399 013)	(358 517)
Additions		
Depraciation for the year	[45 486]	(45° 496
Net Carrying amount at 30 June	2 438 848	2 484 34
Cost	2 883 357	2 689 351
Accumulated Depreciation	(444 505)	(350 013
Balance previously regioned 30 June 2017		2 277 174
Correction of overstatement of the depreciation on investment property		
during the 2016/2017 financial year.	_	211 085
Restated balance as at 30 June 2017		2 488 25

Revenue derived from the rental of investment property.

No operating expenditure was incurred on investment property during the 2016/2017 and 2017/2018 financial years.

There are no restrictions on the realisability of investment froperty or the remissions or revenue and proceeds of disposal.

There are no contractual colligations to purchase, construct or develop the investment property or for repairs, maintenance

9 INTANGIBLE ASSETS

Computer Software

Net Carrying amount at 1 July	991 023	1 349 223
Cost	4 995 577	4 395 577
Accommissed Ameritisation	(3 464 554)	(3-646-354)
Additions and transfers from work in progress		-
Amortisation	(AAS 201)	(448 200)
Net Carrying amount at 30 June	452 322	991 923
Cour	4 395 577	4 395 377
Accumulated Amoraliastium	(3 942 754)	(3.494.554)

No incangible excess were excessed as having an indefinite useful life. These are no internally generated intengible assets at the reporting date. There are no intengible assets whose title is restricted and no intengible assets are photograph as security for liabilities. There are no contractual commitments for the acquisition of intengible assets.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

	2018	20/17
	R	表
NON-CURRENT INVESTMENTS		
Financial Instruments		
Strand Desposits	1 977 453	1589 #53
Unlisted		
Municipal Entroy—Ine Gostal Economic Development Agency (Soc)	1 994 055	1 894 965
Cons	6 656 (A)	6 806 543
Projection for Employerseins	(4 992 986)	(4 99 J DBG)
Total Non-Current lovestments	1571508	3 477 508
	Financial Instruments Elsoni Dispositis Unlisted Influencial Emboy—InterGeabl Economic Densitionalism Agency (Sect) Come Francisco for Emploirment	NON-CURRENT INVESTMENTS Financial Instruments Financial Instruments Financial Instruments Financial Instruments Financial Instruments Financial Instruments I 1077 453 Unitsted Influencial Emboy - Iner Goalal Economic Development Agency (Soc) 1 894 055 Financial Instruments Financial Instruments I 1077 453 I 1074 453 I 1074 453

The Minimizerality has a 100% stranslessing in the Graphi Economic Discinopiment Agency (Soc) Ltd (IntSEBA). The purpose of the analty is to proceeds economic development in the obstact.

Prior to 1 Joly 2012, logi204 was still in its escalablement phase. All centribusions made by the Municipality during the establishment phase was capitalitate as part of the investment. In the 2012/15 year, relation has became operational as a rapid librarial, contributions made by the felencipality are no energy capitalised. These contributions are frented as facing quelifications from the 2012/15 year.

The physision for inspuriment is based on the difference between the amount illnested and the not esset value of JoGSDM at a since when the Agency had union known income than only being funded by the Assaulgatiny. The influe was not retriduced in the last three flinancial years due to the municipality being site sofe funders. This provision for impairment is calculated on an ensual basis. Net other value of JoGSDM as declosed in their annual financial statements is 83.242.233 (2017 - 83.33.344).

Filed Deposits are inversement, with a monoring period of mean than 12 months and an inverse mer of 9.15% peragrams. [2017 - 9.15%], interest rates are considered to be market related. The carrying encent of them filed deposits approximates that fair value.

Investments are made in terms of the Municipality's Cash Management and Investment Policy, as required by Regulation R. 305 of 1 April 2005 gazetted in the Garenniers Gazette No. 27431 of 5 April 2005 and Issued by the Milinian of Finance.

Fixed deposit consist of the following accounts:

ABSA Acc no 66000 Building - DBSA Loses 1 677 453 1 583 453

The Break deposit servic as enforteers security for the UBSA Building from an per note 35

Peop Standard Standard Configuration - refer to entry 1.1.2 27.850 1.77 25.876 2.50 6.50 6.50 6.50 6.50 6.50 6.50 6.50 6		2018	2017
Peop Standard Standard Configuration - refer to entry 1.1.2 27.850 1.77 25.876 2.50 6.50 6.50 6.50 6.50 6.50 6.50 6.50 6		ж	R
En General Formations - voles as notes 35.2 ft. 100 data \$30.00 data \$34.00 data Congressive Awards - risks 45 may 10.2 ft. \$2.00 data \$2.00 data Total Notice and Congressive \$3.20 0.20 data \$3.20 0.20 data Add Reference of Modified Confidence \$3.20 0.20 data \$3.20 0.20 data Bullman 1, Holy \$3.24 0.90 data \$3.24 0.90 data \$3.20 0.00 data Commissional State of the agent Bullman 1, Holy \$3.24 0.90 data \$3.20 0.00 data \$3.20 0.00 data Total quiter reforement modified obligation 40 time \$2.7 0.00 0.00 data \$3.23 0.00 data \$3.23 0.00 data Reforming 1, Mode \$3.00 0.00 data \$3.00 0.00 data \$3.25 0.00 data \$3.25 0.00 data Septiming 2, Mode \$3.00 0.00 data \$3.00 0.00 data \$3.25 0.00 data \$3.25 0.00 data Septiming 2, Mode \$3.00 0.00 data \$3.25 0.00 data \$3.25 0.00 data \$3.25 0.00 data Septiming 2, Mode \$3.25 0.00 data \$3.25 0.00 data \$3.25 0.00 data \$3.25 0.00 data Septiming 2, Mode \$3.25 0.00 data \$3.25 0.00 data \$3.25 0.00 data \$3.25 0.00 data Septiming 2,	EMPLOTEE BENEFITS		
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1972 1972	En Grand Granultum - ruffer to some 250.2"		187.658
### ### ### ### ### ### ### ### ### ##	String Service Awards - 1985e stringer ES-9	8.25° 000	2,680 636
Basemen 1989 F3 x 14 x 988 F3	Total Noticurrent Elizablyee Benefit sublities		34 706 202
Section Commitment of the eyes Section	205: Retirement Medical Obliquiens		
Executable of the Leavy (1 0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	bases ! silt:	83.244.978	90 108 870
### ##################################	Consellution for the year	6 555 点原名	5 669 (19)
Tested pict retiriorment amodified obligation 30 June 29 401 000 31 233 275	Engineer than the veger	(2 691 3mm	42 079 593
	networks (Gent)	(7 Tet 936)	传动线 到现
## 17 890 277 29 898 155 ## 25 805 155 256 ## 25 805 155 256 ## 25 805 155 256 ## 25 805 155 256 ## 25 805 155 256 ## 25 805 155 256 ## 25 805 256 #	Tracal post retirement modifical obligation 30 June	29 401 000	31 233 978
64 Scotta Goptistes 375 (6) 2 458 524 Existing 1 Main 375 (6) 2 458 524 Committee state from the same 50 786 65 786 65 786 Assembliant for 124 year (31 798) 1107 534 1107 534 Assembliant for 124 year 653 756 653 756 653 756 653 756 Total ex grantia provision 30 lane 334 654 375 650 375 650 MX337 Transfer of defrages purpose to Commits Sensing and 13 (352 974) 7 208 756	(1255) Therefore of customic minimum to contain distribution floring (145), Auto 12	(1 % 20 73 %)	(1.956)1
200 cm 2	Rafance 30 June		29 838 151
200 PMS 80 PMS	in Scatin Gegrafices		
Expenditure for the view of th	Project Control of Marie	114.00.2	498 954
4 separation of the record \$1 5946 \$100 \$34 \$10	States for the east	00 PM	05 1996
Total ex graffa providing 30 lane 334 654 375 600 \$6301 "transfer of defrees purpose to the sky demands are \$15 \$20 97% \$200 50%		(3: bour	1009 438
Sport inspectural defines pureous to the definement females are 15 (000 PM) (000 PM)	the reported Galden	853 (58)	0.650
PROFE STATE OF THE PROFESSION	Total or grafia provision 30 lune	334 654	375 852
	(counter of defrants portion to Combin Strategies Resembly more 33	1052 97%	1400 534
	Balance 30 June.	112 678	187.418

		2018	2017
		त	R
	Long Service Awards		
	Emantes 1 Auly	3 959 979	4705 600
	Consisting the first program	2 4405 92%	1 /7/8 108
	Expression for the police	(391.964)	(25) (85)
	美国共和国 (36%)	(162 923)	(88.289
	Total long vervice 30 June	7 481 908	5 309 979
	Less: Intersity of purcell partners to Conduct Employee Sensitis - Hotel \$8	(I 107 084)	(829.24)
	Salance 30 June	6 273 925	1 080 638
	IOTAL EMPLOYEE BENEFITS		
	Salisante 3 July	37 5/9 8/79	37.285.314
	Constitution for the year	\$ 322 \$45	2.738.423
	Expensel/search for the main	(1 521 341)	41 494 671
	Action ((Gas)	\$7 MG2 #111	(8.494.557
	Total empkyee benefitš 36 Jane	37 216 662	37 119 009
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	Balance 30 June	34 276 280	34 706 207
		2015	#REF!
		Employees	Employees
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	follow	and the same	
	to desirable second desirable and the second	126 47	144
	Continuenting with the Activities, windows in prices	57	34
	Total Members	193	200



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

		ZG1£ R	2017 R
	In-Service Members	Continuation Members	Present value of fund obligations
	R	B	R
The liability in respect of past service recognised in the Statement of Financial Position is as follows:			
30 June 2028	28 909 063	10-955-960	29 401 900
96 June 2017	25 375 252	20 455 660	29 898 151
50 start 1000	21 936 977	10 845 443	32 166 920
90 June 2010	29 590 862	9 691 982	28 712 944
00 June 3014	18 166 GGC	9 762 591	26 042 593
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30 April 2012	7545 (995	13 06 7 336	17 613 224
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		(Gain) / Loss	Guin / (Loss)
Experience adjustments were calculated as follows:		R	R
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39 5and 1917		42 Sept 40003	
30 move 5356		293 508	
10 p.ms 1029		1272 8445	
例的 外面的 医高层性		2 (45% (4.6)	
95 From 2015		5.886.980	
Jet Name 2014		815 60	

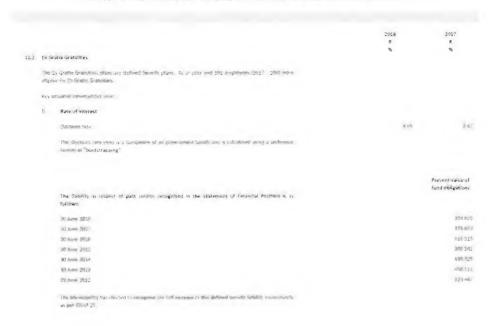
Reconstitution of present value of fluid obligation

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

	a 2018	2017
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Con Wist Community world is common to an extended to Princia	2 500 455 c 552 194 c 652 1940	2 401 902 4 FEB 304 (1 678 496
Amounted of confidence	Cr School and	79-495-366
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Case-Transfer of committing and loss of Contract companions Street Co.	5 339 7331	0.265 6270
#allance 50 June	27 880 277	29 556 181.

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		Carrint				
		Service Cost	Inferest Cost	Tural		
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15colos carre redimento	- \$1%.	1127 30	4 756 550	7 919 100	39%	
months agent reducers	12%	3:007 HGF	9922900	5 546 (72)-	16%	
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Statement right	3%	3 509 5091	4 254 900	7.393.45.	2,27%	
They wilders make some settler.	5 7000	2.767.600	A 300/S ADDS	n 629 495	4%	
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	Esphilles #Sainj / Lists	Assets Gale / Getter
Experience adjustments were calculated 36 follows:		
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50 virse 20120	98, 137	
30 Arms 3065	282 -94	
10 now 1014	गुण के इस	
30 pane 2013	To 230	
9A name 20153	e, 90%	
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to and 0	Jn 6/2	309-3403
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					2018 R	2017 R
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			Correct			
	umption	Chranges	Service Colum	Interior Cors	Total (R)	Sisteman
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Ges	that requirement		Sy has	5年 周75	HIES 470E	
17000	and Motor	100	12 930	20'02'	10 376	
(News	SUP Rate	4.7%	36.000	3R 136	95 (94	
mos	rame rethins sent site	1 year	46 F61	20.293	13.052	
isn	g Service Awards					
	tong Service dones allow the defendance this 1 5474 that have now not all		nor calculated for 152			
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		Present value of fund obligations
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The liability in respect of past service recognised in the Statement of Financial Position is as follows:	į.	
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96" base 2015		4715-680
sel bane 2016		1930361
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50 harte 2015		3 845 485
.80 June 2032		2 786 231
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Experience adjustments were calculated as follows:		
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30 ftpm: 2017	147 1915	
50 June 2015	ন্যপঞ্চ ব্যক্তি	
30 Jame 2645	3/7/536	
30 hour 2424	\$4.054	
30 rand 2013	.92 453	
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

2014 2017

21.4 Retrement Funds

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

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Distant Provisions Spain Current Employees Semeits 99-2 847 542 2 433 Current Provision of Existration Semeits 99-2 2 433 Current Provision of Existratio Semeits 99-2 2 433 Current Provision of Existratio Semeits 99-2 934 936 Current Provision of Existratio Semeits 99-2 934 936 Spain Current Employee Benefits 99-2 99-2 99-2 99-2 99-2 99-2 99-2 99-			Port de			3 171 75
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distance on beginning of year \$82.342 \$21 \$21 \$22 \$42.52 \$21 \$22 \$34.2 \$	Provisio Bitante Contribu Liquandi Balance Staff lea the region Provisio Balance Contribu Empandi Empandi	and obser packages mile suscess salary cycle. It in for Staff Leave at linginging of year attend of year ove is accrued to emp arting date. This grant on for Parformance B at Engineering of year utilizes to content promi-	the manage. The hadreness at which have an will be printed crass for the have a subject to be printed as a collection will be resulting an a collection will be resulting as a collection of the collection of th	war graf, myservater 2018 in Dicessivater 2018 cilina agreement, Pr	the postern of the bennes on processes when employee to a good and (1 464 815 a good and (1 462 248) \$5 300 228 evolution is made for the full or when employment is see \$ 371 746 \$ 957 942 (2 614 \$46)	The lower dimade, week need to be reliable as to be reliable.
Supercolar Segment of State St	Provision Bitance Contribut Expandil Balance Staff leas Provision Balance Provision Balance Provision Balance Provision Provision Balance Provision Balance Provision Balance	and obser pockages mile unifor Staff Leave at imaginating of year at imaginating of year at end of year we is attended to emparating date. This arrest on for Performance 8 at Englanding of year usual to content participates in a tend of year at end of year and the content of the at the content of at the at the content of at the content of at the content of at the at the content of at the content of at the at the content of at the content of at the at the at the content of at the at the	the twenty. The twentoe at which special case this special will be provided as one lovers assumed as one onution will be resulting to a collection will be resulting to a collection will be resulting to a collection of the collec	war grad motorswith an Unconstitute 2018 of the State Indiana spreament, fro olonyeen salari Irania i	the postern of the bennes on pre-size which employee to pre-size which employee to pre-size which employee to \$260 to	13 450 11 3 850 11 3 856 51 13 456 51 13 456 51 13 657 71 3 677 71
Passes charges 9	Provision Bitance Concribe Expandid Bitance Studi learnin Expandid Balance Expandid Balance Provision Balance Provision Balance	and obser packages mile unifor Staff Leave on for Staff Leave at lengthning of year atland to current portu- ture lincurried at end of year on for Performance B at lengthning of year unifor lincurring or year unifor lincurring or year unifor lincurring or year leaves lincurring or year leaves lincurring or year at end of year at end of year and year are the resultant and of gentlers are the second are the resultant and of gentlers are the resultant and of are the resultant and are the resultant and are the resultant and are the resultant and are the resultant and are the resultant and are the resultant and are resultant and are the resultant and are are the resultant and are a resultant and a resultant are a resultant and a resultant and a resultant and a resultant are a resultant and a resultant a resul	the twenty. The twentoe at which special case this special will be provided as one lovers assumed as one onution will be resulting to a collection will be resulting to a collection will be resulting to a collection of the collec	war grad motorswith an Unconstitute 2018 of the State Indiana spreament, fro olonyeen salari Irania i	the postern of the bennes on pre-size which employee to pre-size which employee to pre-size which employee to \$260 to	13 450 11 3 856 55 (3 370 85 13 464 51 14 427 85 (2 867 74 3 871 71
	Provisio Briance Contribut Brance Contribut Brance Contribut Balance Contribut Balance Contribut Balance Contribut Contribut Balance Contribut Co	and obser packages mile success salary cycle. It is for Staff Leave at longituding of year attention to current portulate incurred at end of year are in accounted to emporating date. This area on for Performance B at Engineering of year action to content portulation of provinces increased at end of year account to the content of the content of the content of portulations of provinces and provinces.	the twenty. The twentoe at which special case this special will be provided as one lovers assumed as one onution will be resulting to a collection will be resulting to a collection will be resulting to a collection of the collec	war grad motorswith an Unconstitute 2018 of the State Indiana spreament, fro olonyeen salari Irania i	the postern of the bennes on previous employment and the bennes on previous which employment is a 25 ships 238 to the ball or when employment is be supply to 12 ships 248 to 15 ships 25 ships	The transfer of the control of the c
	Provisio Briance Conscibility Balance Balance Conscibility Balance	and obser packages mile success salary cycle. It is for Staff Leave at langituding of year attends to current portuitive lincurred at end of year ove is accounted to emparating date. This grow in for Performance B at Engineering of year attends to contact a salary languages l	the twenty. The twentoe at which special case this special will be provided as one lovers assumed as one onution will be resulting to a collection will be resulting to a collection will be resulting to a collection of the collec	war grad motorswith an Unconstitute 2018 of the State Indiana spreament, fro olonyeen salari Irania i	the postern of the bennes on previous employment and the bennes on previous which employment is a 25 ships 238 to the ball or when employment is be supply to 12 ships 248 to 15 ships 25 ships	13 450 11 3 856 55 (3 370 85 13 464 51 14 427 85 (2 867 74 3 871 71
	Provision Balance Provision Balance Provision Contribution Contrib	and obser packages mile success salary cycle. It is for Staff Leave at langituding of year attends to current portuitive lincurred at end of year ove is accounted to emparating date. This grow in for Performance B at Engineering of year attends to contact a salary languages l	the twenty. The twentoe at which special case this special will be provided as one lovers assumed as one onution will be resulting to a collection will be resulting to a collection will be resulting to a collection of the collec	war grad motorswith an Unconstitute 2018 of the State Indiana spreament, fro okayeen salari Irania i	the postern of the bennes on previous employment and the bennes on previous which employment is a 25 ships 238 to the ball or when employment is be supply to 12 ships 248 to 15 ships 25 ships	13 450 1 3 805 0 (3 376 8 13 466 5 13 466 5 13 666 5 14 677 3 16 678 677 7 3 871 7 3 871 7 3 871 7 3 871 7 3 871 7 3 871 7 3 871 7 3 871 7

Other previous) are non-recurring provisions which consists out of the following of year crist.

- Shorefull in screen exemings of Cabe Joint Premion Famil.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

2018 2017 R R

is one reported that the established investment present of the hand for the 2000 Beautial year was 4,04%. Local askinestics, well-using the hands/policy, executed with the hand are under an enlighten to contribute pro-rate or the hand such a turn as will enable up for any sharized instrument the extent earthly are an investment course of 5,5% on all its assets.

13 CONSUMER DEPOSITS

 Water
 957 847
 958 536

 Fotal Consumer Deposits
 957 847
 934 536

The fair value of consumer deposits approximate slick corrying value. Interest it can paid on those amounts

Consumer deposits were transferred from the local Miniscipalities and not all accounts had consumer deposits. All now accounts had expended on the state of the s

14 PAYABLES FROM EXCHANGE TRANSACTIONS

Tinandas Proposfoliato	22 647 712	84 869 206
Revenuent - On cadital groyecis	7 33A 35e	3 892 555
Nitrage rental Audic mylandi	200 547	348 364
Concr Payables	£ 928 084	38 465
Unadled staré Boompio	121709	98 995
Payments received in advance	1 635 623	9 311 802
Morting for Water		460 743
Wice and for Wetlands	-	0
Joe Gigalis Economic Development Agency (SoC) Lid	105 535	509 742
Local Memoripulary	4 976 359	5 237 202
Elipsidian special behavior/gallity	656 572	456 572
Slesson Emoral Advandriguation	#579817	4 780 636
Total Payables from Eachange Transactions	108 750 019	103 4#5 113
Bellance proviously reported		97 131 325
Correction due splinieurs: represent during 2017/2015 - Trade payables		
Benjatzment of Monres paid over by the Agency set off against expenditure incurred		509 762

Responsement of Minimum paid over by the Agency and off against expenditure incorred.

509 762
Responsement for resemblates and premiumly supported ender payables.

3 992 015
Responsement of triality guyahies due to the displication of an order subsequently continued.

(149 450)

Renaumed balance 1001 583 681

Proyables any being recognised not of any discounty.

Populated are lighing paid without 36 days as prescribed by the bifflish This create portion granted is connected to be determined with this harms used in the public section, through established protects and legislation. Discounting of payables on initial recognition is not determined december.

The carrying value of anyables approximates its fair value.

Deputing amounting to \$144.961 (2017 - \$144.961) serve as security for Poystoles. The restaindor of Payables are unsecured.

15 LONG-TERM LIABILITIES

Annuity Epienn - At annormalia cost	9 091 193	12 614 349
Less: Current Portion transferred to Current Untillities	(1 584 675)	(5.947.344)
Total - At amortised cost using the inflative interest rare method	7 506 353	6 667 005

Annotes loans at amortised cost are calculated at 10 KPh - 11,52% interests case, sorth the first instantly date of 30 hors 1016 and the last increase date of 31 December 2024. The hours are for

		2018	2017 R
toe awards throminged broadel	ing in Barbly Sald, water meters and sanitation in		
	up with ABSA for revenly five (25) balkes and the		
	one period is 3 years only		
net alore in them murrors i	Investments as per note is an amount of R1 633 /	460 (20) 9 . 0 . 580 4621	
nelid as guaranteer by the		AND SERVICE AND TORK ADDITIONS	
he objections under an	muity loans are scheduled below.		
mocims payable under	annuity loans:		
sery and night within strang		2 218 809	2 181 58
apania within due yes ayahta within due yes	A ACCOUNT	5 300 717	6 526 63
ayable after five years	, , , , ,	1 453 275	2 4 2 2 1 2 1
		8 67 2 800	18 129 741
£56.	Primare finance obligations	(2.204.492)	(3 049 4 11
reseas talkae of sometry	ed gations	6 652 30R	3 086 580
he abligations under fir	nance leases are scheduled below:		
reducts payable under	accounty liberat		
eyable within the year		1 469 941	4 665 97
dysble within two or flu	E years	1 105 216	
ayably after fluo years			
		3 597 159	4 905 97
C.15.	femere finance oblegations	47@ 276	(77 95
resent value of annuity	obligations	2 42 2 585	4 525 03
OVERNMENT GRANTS	AND SUBSIDIES		
aconditional drants		2.05 264 543	226 850 52
Equalization	The second	239 160 000	223 621 603
16 Seco		106 500	1 339 33
onditional Grants		297 977 058	340 768 30
SPAIR Proje	COT 74	2 227 000:	1 470 (10)
	tonoppement Grant (SWC)	1 2000 954	1 349 98
Minimir squar	Infrastructure Grant (MIG)	9A9 693 215	151 574 70
Water Ser	vices totrostructure Grant (VPSIG)	60 513 576	71 (2) 7 6/8
Regional S	tule infraezuezura Greint	6 (20) (00)	9 738 69
	Treasury droughs relief programme	48 72 0 944	24 608 74
	r45 - Special Programme.	29 326 495	24 (10) 36
	ils Asset Management Enseti	3 354 454	1 256 30
	est of human Settlements	1	4 546 29
	landgamation separat grant Munagament	857 ASIG	900 (A)
and the same	A CONTRACTOR OF THE PROPERTY O		
otal Government Grant		537 263 538	565 618 52
overnment Grants and		152 635 748	250 801 99 114 816 62
layavanient Grants and	onesides ethicself.	604 507 5 to	多4年高3年多 点
		9-13	
he Municipality does no	it expects any significant changes to the level of gr		
interes previously tepor	ted 30 June 2017		
interes previously tepor			563 113 79 3 504 62

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

		2018	2017
		R	R
	Revenue recognised per vote as required by Section 123 (c) of the MFMA;		
	Expressible strains	130 460 635	223 621 000
	defendagentement Services	957 466	500 00
	Elegencial Servicials	1 349 953	1 249 98
	Corporate Services	Side Side	1 329 83
	Feetham of Services	299 766 766	336 513 4%
	Community Survices		
	line Crystil Economie Development Agency (Sec) Ltd		
		537 243 558	568 113 796
7,01	Equitable share		
	Opening balance		
	Grants received	232 532 000	223 621 00%
	Conditions root - Operating	(222 542 600)	1333 651 000
	Conditions that Capital		
	Grant fileds deducted for Unapproved rollovers		
	Considerates will be be exact/Count appearances so be recovered.		
	The Equipment Share is the executable and engine of the revenue raises national of the Consciouline Section 108 of 1990 to the Marketpoline Section 108 of 1990 to the Marketpoline by the Marketpoline		erms of Section 23
	On the Entertrophical back and into an analysis we use with activities of the westerness of		
7,02	Finance Management Grant (FMG)		
7,02	Finance Management Grant (FMG)	(\$23)	(43)
7,02		(123) 1 250 (48)	(£3) 1 290 32
7,02	Finance Management Grant (FMG) Chosning Solunce Grants required		1 390 33
7,02	Finance Management Grant (FMG) Descring belance Grants required Countries required Countries of the Countri	1 250 (190	
:7,02	Finance Management Grant (FMG) Chosning Solunce Grants required	1 250 (190	1 390 33

The Financial bilangement Grant is paid by Notional Treasony to municipalities to help implement the financial relative registral by the Misrocoal Financia bilanagement Acr., No 56 of 2005 (NEMA). The EMS Grant alian pays for the cost of the Financial bilanagement intermities Fragrammia (e.g. satery costs of the Financial Management Interm).

17,03 Regional Bulk Infrastructure Grant (RBKS)

		_
Considerate still in the met	2 608 599	2 668 660
Monies returned to National Treenally		
Conditions mot - Copius	6 820 903	9 728 635
Considers met - Operating		
Grants received	6 000 000	16 573 834
Opining tistance	2 608 590	4 235 910

They surpose of the grant is so support municipalities in implementing new systems as provided in the Municipal Systems Act.

Municipal Structures Act and other released local government policy and legislation on that they can every out mondified functions offectively.

17,04 Municipal Infrastructure Grant (MIG)

Otserong balance	7 T	(27 219)
Gradus received	159 725 000	151 503 000
Conditions and - Consulting	F104 742 54c)	(6) (684 37%)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

		2018 R	2017 R
	Conditions met - Capital Heman settlement project new lunded by MIS	(46 498 999) (10 091 781)	(87 585 605)
	Correction of understatement of Conditions met 2086/1017		(2 504 826)
	Conditions will to be met		72,000000000
	Sulance previously reported 30 June 2017 - Correction of previously under statement of operating conditions need 2015/26	15	2 504 898 2 504 898
	Regreted balance		2 504 556
	The vision of the MIG programme is to provide all South Africans with at least a grant timence almed at covering the capital cost of basic infrastructure for the p opgrading of avisting infrastructure. The Menicipality's programmes covers both	soor. This also includes the	e rehabilitation and
17,05	Public Works - Special Programme		
	Counting belance	(5 098 757)	(3.883.893)
	Granth redeined	19 388 825	22 796 884
	Conditions met - Operating Conditions met - Capital	(23 226 495)	(24 001 747)
	Great expensitions to be recovered	(9 036 425)	(5 GSE 757)
17,06	Water Services Operating Subsidy		
	Descring balance	558	998 558
	Grands received	м	
	Conditions met - Operating	·	
	Conditions met - Capital Monies returned to National Tressury		- 916 000
	Conditions still to be met	558	558
	This grant is used for the referbicarient of water infrastructure.		
17,07	Department of Human Settlement		
	Opening eplance	(10 03 1 79 1)	(5 485 490)
	Singerta received		
	Conditions met - Operating Conditions met - Capital		(4 5/65 291)
	Human settlement project now lended by MIIS	10 094 781	•
	Conditions will to be met/(Crane expenditure to be recovered)	(0)	(10 031 781)
	This grant is used to facilitate the pranning, acceleration and implementation of to communities identified so not receiving a basic water auspin service.	various projects that wilf	enure water suoph
17,08	Water Services Infrastructure grant		
	Operang selance	302	
	Grants received	64 509 009	71 823 000
	Conditions met - Operating	(32 583 456)	in and dead
	Conditions mot - Capital	(31 430 121)	(7) 827 668)

886 725

Conditions still to be met

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

2018	2617
	8

This graw is essel to provide specific capital hording for one water service infractineture. This gram replace the providers become Water Services Operating grant and bitumorphic infractions grant.

17,09 PT Drought programme

Grant aupenditure to be receivered	100153 #	(4 387).36)
Turnign Exclunge Sams		
Conditions met - Cog/(b)	168 734 9441	(74 609 740);
Conditions met - Operating		
Grands rangings)	54 833 072	82 SSB 168
Opening instance	(4 867 1.26)	(12 996 954)

This grant is used to provide for the suggrade of crisical Water and Saintlation infratiructure.

17,10 Other Grant:

Grant expenditure to be recovered	ps 575 364;	163 (63)
Conditions met - Capital	(2 237 000)	
Conditions met - Deerstang	(3 348 364)	(4 459 619)
Grands received	4 790 745	5.775 500
Goening bisance	163 109	(2 132 772)

Other Grants consist of the following and is unlisted as follows:

EPTHO Promy acresses

limenting grant for creating justs, whereby usemployed persons gut employed on projects its create employment.

Forel Roads Asset Management Gront (Public Transport)

This grant is no absorming the extent of the municipal road nurvers, the condition and maintenance requirements.

LG Secu

This grant is used to assess with the training means of the Alvinospoling.

Total Grants

Conditions met - Operating Conditions step - Capital Pela back to Treasurs/Provided bir as introdument	(134 962 748)	(248 297 149) (993 680)
i i i i i i i i i i i i i i i i i i i		
	£395 752 8906	1334 316 N290
Courts received	543 859 613	577 1.35 466
Opening balance	(47 234 977)	(37 753 \$18)

		7018	2017
	Disclosed as follows as per mose 6	Pl.	R
	Practioned as I form as as 250 single of		
	Unsper Conditional Severmenent Grants and Receipts	2 776 796 14 395 662	4 925 42
	Unguist Cam@kitmail Reversement Grants and Receipts	14 552 5007	11 107 22
18	PUBLIC CONTRIBUTIONS AND DONATIONS		
	Commission printers received	Ę9	36 76
			36 76
	habite contributions previously recognised		96.76
	Recognition of printers consted to the multiplion as started value. Sessions holding	_	36.76
	networked department	7.5944.00	(ac. 1 ac.
19	ACTUARIAL IGAINST/LOSS		
	Pour Redurances Medical Callguillors - Refer to visite 13.3	(7 398 996)	(6.465.39)
	Ex Gradua Graduales - Rafer to note 11.2	(63.750)	4.61
	Long Satisfies Awards - Refer to state 51.2 Total Actuarial IGains Mosses	1402 9234	69 494 95
	Total Actuarial (Gainsly Losses	(7 302 611)	No score are
20	reversal of impairments		
20	REVERSAL OF IMPAIRMENTS Imperation in Minimizing Entitle - more 12 Total Reversal of Impairments		
21	Iswersances in Monacipul Easily - more 12		
	Investigation in Information Entitle - more 12 Total Reversal of Impairments SERVICE CHARGES Wistor	67 978 514	
	Investigation in Information Entitle - more 12 Total Reversal of Impalitments SERVICE CHARGES	67 978 514 31 593 954 99 571 468	37 527 803
	Investigation in Information Entitle - more 12 Total Reversal of Impairments SERVICE CHARGES Wistor	35 593 954	37 527 88; 4 55 08/0 6 L;
	Total Reversal of Impairments SERVICE CHARGES Wattu: Service age and Service Sharges	31 592 954 90 571 468	37 527 883 115 090 613 (23 419 978
	Total Reversal of impairments SERVICE CHARGES Watsu Strong and Sanitation Charges Less: Valuation (including free basic between for anti-gents)	31 592 954 99 571 468 (22 455 010) 77 137 050	27 527 88 185 090 61 (23 419 52) 81 671 039
21	Innertance in Monte tour Entitly - name 12 Total Reversal of Impalitments SERVICE CHARGES Water Service Charges Less: Service charges free basic services for indigents) Total Service Charges Estimate can be defined as only known that the Montespality is existing to	31 592 954 99 571 468 (22 455 010) 77 137 050	37 527 883 145 390 64. (23 419 523 53 671 936
	Itenerosascent in Informational Entitly - more 12 Total Reversal of Impalitments SERVICE CHARGES Water Schools ages and Sanitations Charges Lass: Variations (Including tree basis between for antisperson) Total Service Charges Restations can be defined as easy location the billional public or evaluated by largested by largested by way of relation or remainable. GOVERNMENT SERVICES Woorking for Wilarce	35 992 954 99 571 966 [22 450 0.55] 77 137 050 9 Taw to truy, but which first	37 527 382 +85 390 612 (23 419 572 93 673 936 suffranceshilly bas 982 518
21	Total Reversal of impairments SERVICE CHARGES Wattu Stromer ages and Samination Charges Less: Violations (including tree basis between for antispents) Total Service Charges Establish can be defined as any launter that the intensopating is extented by large the defined as many launters. GOVERNMENT SERVICES Working for Whater Unactionals	35 592 954 99 571 966 [22 453 0.02] 77 137 050 9 law so sevy, thus extricts first	982 586 9 125 297
21	Itenerosascent in Informational Entitly - more 12 Total Reversal of Impalitments SERVICE CHARGES Water Schools ages and Sanitations Charges Lass: Variations (Including tree basis between for antisperson) Total Service Charges Restations can be defined as easy location the billional public or evaluated by largested by largested by way of relation or remainable. GOVERNMENT SERVICES Woorking for Wilarce	35 992 954 99 571 966 [22 450 0.55] 77 137 050 9 Taw to truy, but which first	37 527 88; 165 090 61; (23 419 52) 41 675 039 563 546 9 125 28;
21	Total Reversal of impairments SERVICE CHARGES Wattu Stromer ages and Samination Charges Less: Violations (including tree basis between for antispents) Total Service Charges Establish can be defined as any launter that the intensopating is extented by large the defined as many launters. GOVERNMENT SERVICES Working for Whater Unactionals	35 592 954 99 571 966 [22 453 0.02] 77 137 050 9 law so sevy, thus extricts first	37 527 88; 165 090 61; (23 419 52) 41 675 039 563 546 9 125 28;
221	Innertance in Monatopair Entity - more 12 Total Reversal of Impairments SERVICE CHARGES Water Johnney ages and Sanitation Shanges Lass. Northerns (including free basic services for antigensta) Total Service Charges Retinizes too desiration of new basic services for antigensta) Total Service Charges Retinizes too desiration or remarkable GOVERNMENT SERVICES Unranged for Wilsone University for Wilsone University for Wilsone University of residence University for Wilsone	35 592 954 99 571 966 [22 453 0.02] 77 137 050 9 law so sevy, thus extricts first	97 527 885 +85 080 61 (23 419 525 93 671 99 subminguesitiv bes 982 544 9 125 285 90 185 386
221	Investigation of Managements Service Charges Wass: Service Charges Wass: Service Charges Less: Service Charges Less: Service Charges Less: Service Charges Coal Service Charges Resistant can be defined in many incomes that the initial pathry is extended to large and pathronic for many of relation or reministers. GOVERNMENT SERVICES Westing for Windows Democratic for Windows De	35 592 954 99 571 466 (22 453 0.62) 77 157 0.50 9 taw so servy, but extends first 1 5 063 164 5 063 164	37 527 382 +85 390 612 (23 419 572 93 673 936 suffranceshilly bas 982 518

		2018	2017
		R	R
24	INTEREST EARNED - OUTSTANDING DEBTORS		
	Water Lebious	15 727 253	15 298 257
	Satverage Elebtors	6 356 347	8 754 113
	Total Interest Earned - Outstanding Debtors	22 124 400	24 092 370
25	OTHER INCOME		
25	OTHER INCOME		
	Spiridry Iniconne	948 857	331 28
	Administration fee	395 304	479 82
	Rental of Facilities and Equipment	9 252	15 23: 164 04:
	Insurance claims	380 598	CON CASE
	Total Other Income	1 714 020	981 163
	Public contributions previously recognised		366 97
	Recognition of Insurance income due to replacement of saset paid for by Insurance	_	12 36.
	Rastantes trafferios	=	981 181
26	EMPLOYEE RELATED COSTS		
	Bonessen	10 625 420	10 238 99
	Contribution to current employee benefits - Staff Leave - Note 12	3 804 280	3 385 05
	Contribution to non-current employee denetits - Long Service Awards - Note 12	2 048 224	796 03
	Contribution to non-current employee benefits - Post Residement Medical - Note	2 507 439	2 501 98
	Contribution to non-current employee benefits - Ex Gratix Grasuities - Note 12.	33 883	29 77
	Contributions for UIF, Pensions and Medical Aids	29 109 270	25.894.534
	Saltanies and Wages	128 723 044	117 929 75
	Rouging Benefits and Allowanes	1 310 253	1.303.82
	Countinue Payments	13 041 442	10 717 98
	Performance Bosessei	5 057 942	1 632 06
	Traver, Mosor Car, Telephone, Subsistance and Other Milawances	13 872 287	12 480 97
	Unemployment Fund Warkmans Compensation Contributions		-
	-	210 153 486	186,358 91
	Total Employee Related Costs	130 150 150	8.000 d 200 d 310 t
	REMUNERATION OF MANAGEMENT PERSONNEL		
	The Manicipal Manager and all Section 57 Managers as well as those directly report year fixed contract.	හසු මේ Gad නිර්ගමණවලින් ම	re uppowated at a :
	Municipal Managur - Z.A. Williams		
	Sollary and salter allowances	1 684 729	1 558 51
	Performance Bonuses 15-14	1004020	21000
	Performance bonoses 14-15	-	224 35
	Performance Bonuser 15-16	922 757	-
	Travel Allowance		64 20
	Telephone allowance	84 200	33.00
	Conscibutions to USF Medical and Penalos Funds	268.574	247 80
	Total	2 252 258	2 938 03
	-	*****	

	2018	2517
Anna and a second	R ; 026 234	1,900,68
Solony and other allowerson Performance Bonus (3:50	1 324 234	178 581
Parisonne trong 14-15		890 76
Performence Banut 15-16	374 344	
Franci Alfondrica	293 480	170 22
Telephona allowance	20 600	19.20
Consultrations to UEF, Medical and Fastage Ferrills	505 23t	52 46
Torsal	1 97 9 KBP	1 954 25
100,00		
Director Corporate Services - H Z Jordy's		
Solary and coner allowanics	1 262 669	1 3/95 79
Partormenta Stonus 13-14		158 (%
Forformence jacous 14-15		5040.70
Performancy Sonus 15-10	374 344	
Tecyol Alleranoids	050 448	84 00
Telephone allowaces	30 458	19 30
Commissions to USF, Madical and Person Funds	305 583	93 34
Total	1.946 809	2,947.99
An Acting Churt Empresal College has been unsubtrand effective \$5 start	13015 until the position will be filled	
Acting Director Simpricial Services - Sidu Tolt - Effective 15 April 2015		
Salary and other allowances	1 150 414	1 143 34
Performance bonce 14-15		22 70
Performance Bishes 25-15	232.799	
Acting effectance	162 223	1.35 23
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

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Regains and Maintenance certif premisedly repeated Restated Grants and Subsidies guild to Joe Equity and resentenance certification Restated Grants and Subsidies guild to Joe Equity and resentenance certification Restated Grants and Subsidies guild to Joe Equity Economic Development Agency It should be noted that a subsaturable accesses of Repairs and Maintenance that were done out replacing under the Chartes Grant expenditure votes as well as Enophysic related certification that that that that both of the repairs and inviestments are do into materially FINANCE CHARGES Long-terms buddentes Finance Rester Finance Employee Services 1 954 515 969 Finance Charges 5 665 663 5 916 CONTRACTED SERVICES Secretarion Subsidies Cother Confractors 14 972 982 15 663 18 272 982 16 663	Restated Grants and Maintenance costs previously repeated Restated Grants and Subsidies paid to foe Ggab Economic Deseiopment Agency Restated Grants and Subsidies paid to foe Ggab Economic Deseiopment Agency It should be noted that a substatistial amount of Respons and Maintenance that were done on reliabilities under the Original operations votes as well as Englisyee rational cost due to the tors that book of the operate and reliabilities and reliabilities and reliabilities and reliabilities and reliabilities (cost due to the tors that book of the operate and reliabilities and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to the tors that book of the operate and reliabilities (cost due to th	697 321
Restated Grants and Subsidies paid to Zee Grab's Economic Development Agency 32 012 It straight be marked that a substance of Repairs and Ministers were than were done are collecting under the Distrat Grant expenditure votes as well as Enophyse relaxed cost due to the text that book of the espairs and ministers are do expenditure votes as well as Enophyse relaxed cost due to the text that book of the espairs and ministers are do expenses. FINANCE CHARGES Long-term Endocrate Long-term Endocrate Finance Texts Long-term Endocrate Total Finance Charges CONTRACTED SERVICES Sentativities Services Long-term Endocrates Long-term Contractors Long-term Endocrates Long-te	Restated Grants and Subsidies paid to Joe Grab's Economic Development Agency Restated Grants and Subsidies paid to Joe Grab's Economic Development Agency It should be noted that a substandal increase of Restates and Ministers are the were done are reflecting under the Or Grant expenditure votes as well as Englayer relaxed contidue to the time that built of the equals and maintenance as successful. PINANCE CHARGES Long-term Englates Long-term Englates Long-term Englates Total Finance Charges CONTRACTED SERVICES Securities Services Long-term Services	612 111
Restated Grants and Subsidies paid to rice Grabi Economic Development Agency It should be maked that a substitutible removed of Respons and Ministerior water that were done was rediscibling under the Clear at Grant expenditure votes as well as Energisquee reliated does to the top that bells of the equal in and maintenance are do expenditure. FINANCE CHARGES Long-terms Eudolishes Finance Reases Long-terms Endoleshes Finance Reases 1 276 826 437 Autor Employees Semestro 1 452 857 4 458 Lither Total Finance Charges CONTRACTED SERVICES Sensitivities Long-terms Services Long-terms Services 14 872 982 15 643	Restated Grants and Subsidies gold to 20e Gigabl Economic Development Agency 3.3 It should be noted that a substantified increase of Respons and biological wave done was reflecting under the Order and oppositions votes as well as Employee relatered cord due to the time that built of the equals and maintenance as state male? PINANCE CHARGES Long-term European Substantian 279 828 4 532 357 4	055 528
## Manufactured stars a subsequential concerns of Registers and binacture water stars were done and confidence and makes an entered and the control of the c	## Manufal be noted that a substantial imment of Respons and Ministerium that were done and collecting under the De Grant expenditure votes as well as Employee relatered cost does to the total that built of the equality and malestantance as statements. PINANCE CHARGES	43 956
Grant expenditure votes as well as Enophysee relaxed core due to the tack that built of the rescales and molestonistics are do expendity. FINANCE CHARGES Long-terms Euclidians Finance leases John Same Sementian Finance Research Also Same Sementian Finance Charges Total Finance Charges Social Sides CONTRACTED SERVICES Sensitivities Services Local Medicinationalistics Local Medicinationalistics Cother Construction Sensitivities Local Medicinationalistics Local Medicinationalistics Sensitivities Local Medicinationalistics Local Medicinationalistics Local Medicinationalistics Sensitivities Local Medicinationalistics Local Medicinationa	Grant expenditure votes as well as Employee related cost due to the toca that bulk of the equality and mulestonance as seasonally FINANCE CHARGES Long-terms buddettes Finance leases Finance leases Finance Employee Sentetile 1 932 957 4 1/620 Total Finance Charges CONTRACTED SERVICES Sentations Services Long-termines Finance Charges 5 695 000 5 Sentations Services Long-termines Long-termines Finance Charges 5 695 000 5 Sentations Services Long-termines Finance Charges 1 972 932 54	012 15
FINANCE CHARGES	FINANCE CHARGES Long-service Luckstein	Birtiliting Its done
Long-terms Euclater SSA S15 989	Long-serin Eubilities	
Finance (1936) 1938 467	Finance leases 279 828 Anni-surrord Employer Servetire 4 582 857 A 1972 Total Finance Charges 5 645 609 5 5 CONTRACTED SERVICES Sentuction Services 14 872 982 IA 872 IA 872 II 8	
### 1	Alone curronic Employers Servicins 1 932 957 4 1 972 Total Finance Charges 5 695 088 5 CONTRACTED SERVICES Securities Services 14 972 982 14 972 982 14 972 982 14 972 982 15	990 25
Total Finance Charges 5 645 609 5 916 CONTRACTED SERVICES Sentumino Services 14 972 922 14 643 Executation Services 14 972 932 14 643	Total Finance Charges 5 645 600 5 CONTRACTED SERVICES Societation Services 14 675 922 34 Excul Microchaelinus 34 872 933 54	497 75
Total Finance Charges 5 645 600 5 916 CONTRACTED SERVICES Sentumina Services 14 972 922 34 643 Excel Mineralisations 34 872 932 54 643	Total Finance Charges 5 695 688 5 CONTRACTED SERVICES Sensoration Services 14 975 982 34 Execut Memorian Services 34 972 983 56	458 12
CONTRACTED SERVICES Speaker/Size Services Local Information/Size Other Contractors 14 972 932	CONTRACTED SERVICES Social territories Execut Mineral Contraction Other Contraction 14 872 933 14	
Sentation Services	Sentation Services Local bit-incloselistics Other Contractors 14 972 982 14	916 13
Sugal Memoriasalinas Other Constructors 14.872.932 14.643	Eucul Memiclasilinus Other Contractors 14 872 933	
Other Contractors 14 872 933 14 841	Other Confractors 54 872 932 14	out 1 508
Other Contractors 14 872 932 14 641	Other Contractors 34 872 932 14	
	14 575 659 1d	441.95
	14 275 000 1d	

The other constitutors relate to Borney Sucking that has been done by nutsies contractors demographed the district for the yes under revision.

		2018 p	2017 R
	Whiter	4 659 766	4 168 900
	Total Bulk Purchases	1 659 785	4 153 900
35	GRANTS AND SUBSIDIES PAID		
	Gerlen tocal Mondripolity		10 m m
	Proper burses		# 1000 E
	Joe Goybi Economic Development Agency (SoC) Ltd.	6 495 150	7 VSF SEE
	Total Grants and Subsidies Paid	8.495 930	7 379 344
	Grant and subsidies staid to Joe Geals Economic Development Agency (Soil) Ltd		7 258 143
	Restrictions of Movine paid and by the Agenty set oil against expenditure listoired		506 741
	Restated Grants and Subsidies paid to log Ggabi Economis Developmens Agency		7 767 883
	The Economic Entity has been in the process of lating over visite veneto provision in		
	The grant paid to los Goald Economic Osnelloperant Agency (SoC) Ltd (InGESM) is with the ISC. This grant is used for operating equivales by IndESM.	in turning of the 6	errica level agreemen
36	OPERATING SRANT EXPENDITURE		
	Menagantino Services	830 825	-
	Fichippedial Statisticals	1 904 450	#5# 59
	Carpen de Sarekon	102, 350	1 133 30
	Technical Survices	115 417 333	09 756 00
	Community Seculars	3 686 653	# 623 OE
	Total Operating Grant Expenditure	134 950 263	96 (174 77)
	Total algerithing emperations previously reported		71 500 #17
	Persubmissus of agaretising group expendition for pass incurred dusing		
	construction of assets, now identified as operational of nature during		32 471 700
	Restatement of engantition included before an operating expenditure that		-11 -12
	was recome to be capitalized		(9.33)
			DESCRIPTION OF THE PROPERTY OF
	Restated Grants and Subsidies paid to loe Graph Economic Development Agency		48 074 779
37	Restated Grants and Subsidies paid to loe Graph Edenomic Development Agency EMERGENCY DROUGHT RELIEF		
37		1 554 614	
37	EMERGENCY DROUGHT RELIEF	1 05e 61e 1 05e 61e	
17	EMERGENCY DROUGHT RELIEF		521 936
	EMERGENCY DROUGHT RELIEF Wisting Corant Expenditure GENERAL EXPENSES	1 (354 514	321 936 321 936
	EMERGENCY DROUGHT RELIEF Waster carring Total Operating Grant Expenditure GENERAL EXPENSES Adversing Force	1 054 514	321 936 323 936 485 601
	EMERGENCY DROUGHT RELIEF Waster carrière Total Operating Grant Expenditure GENERAL EXPENSES Advantabling State Audit Deen	1 (354 514	\$23 936 \$25 936
	EMERGENCY DROUGHT RELIEF Wildlife Spring Total Operating Grant Expenditure GENERAL EXPENSES Advanceding Foces Audit Foces Sprit Chargens	1 054 614 742 273 5 842 186	\$21.9% \$25.930 485.601 \$106.458
	EMERGENCY DROUGHT RELIEF Waster carrière Total Operating Grant Expenditure GENERAL EXPENSES Advantabling State Audit Deen	1 054 614 742 273 5 842 186 378 101	321 930 325 930 485 60 5 105 45: 359 321
	EMERGENCY DROUGHT RELIEF Wister correspond Total Operating Stant Expenditure GENERAL EXPENSES Advanceding States Audit Dens Spirk Chargen Charmington	1 054 614 742 273 5 342 136 378 101 6 915 000	521 936 525 936 526 936 5 104 936 5 939 331 7 116 636
	EMERGENCY DROUGHT RELIEF Without operating Strant Expenditure GENERAL EXPENSES Advanceding Streen Audit Diete Stank Chargens Charminata Charminata Charminata Charminata Charminata	1 054 614 742 275 5 842 135 328 101 6 915 035 14 705 292	521 930 325 930 485 60 5 104 454 356 537 7 1 16 637 6 947 166
	EMERGENCY DROUGHT RELIEF Waster carring Total Operating Grant Expenditure GENERAL EXPENSES Advertising Fixes Audit Dees Bath Congon Chamiling Fixes Cultivating and Consideration	1 054 614 742 275 5 842 186 378 101 6 915 005 14 700 292	521 930 525 530 5 106 55 556 337 7 116 565 6 947 166
	EMERGENCY DROUGHT RELIEF Waster carrière Total Operating Grant Expenditure GENERAL EXPENSES Adverticing Fixes Audit frees Sant Charges Characteria Conventions Conventions Conventions Conventions Conventions Emeritainsmans	742 273 5 342 136 378 101 6 915 005 14 705 292	\$21 93 \$25 93 \$25 93 486 60 5 105 45 \$56 52 7 116 63 6 947 166 50 69 2 54 55
	EMERGENCY DROUGHT RELIEF Waster spending Total Operating Stant Expenditure GENERAL EXPENSES Advantising Free Chamicula Consultating Frees Cultivating and Consultation Emerations and Fire Esting subtrees	742 275 5 842 836 379 101 6 915 005 14 709 292 76 188	323 936 323 936 485 60 5 106 45; 359 33 7 116 69 5 106 5 90 7 16 5 90 90 9) 497
	EMERGENCY DROUGHT RELIEF Waster corning Total Operating Grant Expenditure GENERAL EXPENSES Advertising Fires Audit Free Sand Chargen Charming and Connection Consisting Fires Cultivating Fires Cultivating Fires Emert autumnant Fire Extinguishrors Fivel and displacement	1 054 614 742 275 5 842 136 5 872 136 6 915 055 14 705 292 76 138	525 930 525 930 525 930 5 105 450 7 116 637 6 947 160 5420 000 93 99 254 95- 8 359 500
	EMERGENCY DROUGHT RELIEF Without coming Texal Operating Grant Expenditure GENERAL EXPENSES Adversing Force Audit Dees Spit Charges Charles Consulting Frees Cultivating and Connectation Emeritainment Fire Extinguishers Fuel and oil Ingurance	742 273 5 842 186 878 101 6 915 105 14 703 292 76 188 9 001 667 4 070 422	521 93 923 93 485 40 5 106 45 556 35 7 116 63 6 947 16 620 00 9 47 24 55 8 339 50 5 105 82
	EMERGENCY DROUGHT RELIEF Waster carring Total Operating Grant Expenditure GENERAL EXPENSES Advertising Fixes Audit Sees State Chargon Character Character Character Emercializing Fixes Emercializing Fixes Emercializing Fixes Fixed Statinguishers Fixed statin	742 275 5 842 186 878 101 6 915 826 14 703 292 75 188 9 001 557 4 070 422 980 790	525 93 \$25 93 \$25 93 486 60 5 106 45 556 35 7 116 63 6 947 16 520 49 254 55 8 350 50 5 106 65
	EMERGENCY DROUGHT RELIEF Waster spring Total Operating Stant Expenditure GENERAL EXPENSES Advantising Free Audit freeh Sprit Character Consulting Frees Cultivariating and Consultation Emeritainment Fire Estinguishers Fuel must all Ingurance 17 Cost Laggil Frees	742 275 5 842 186 379 101 6 915 605 14 709 292 76 188 9 001 667 4 070 422 9 002 780 1 566 026	529 93 \$29 93 \$29 93 485 63 5 106 45 559 31 7 136 63 6 947 136 949 244 95 8 359 50 5 105 50 454 00

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

	2018	2917
	R	R
Occupational Health	610 332	
Other	2 379 989	2 249 622
Powage	14 799	4 50 3
Promong and Scattonary	2 909 363	1 241 236
Regula	1 467 555	578 688
Raylining Urbon	923 137	
Security	3 963 887	3 216 899
Services	1 909	3 503
Shares Five Services	990 741	
Special Programmes	3 926 363	1 482 075
SPELIMA	30 950	31.867
Talephora	2 987 025	4 026 607
Tournam	26 329	
Tracking	8692 4885	1 493 047
Travel and Subsequence	17 213 882	15 942 880
Visitable Remark	1833511	2 456 93 1
Weier and Electricity	51,944,369	9 745 731
Water Testing & Coultry Monitoring	1 502 220	3 009 454
Total General Expenses	96 945 059	34 886 545
System and subsidies guid to low South Economic Development Agency (Sol.) Life.		84 987 964
Restatement of duplical timess previously included in stationary con-		[33, 975]
Resistances of capital sensor proviously includes in Other general expenses		(5.481)
Registrate intends of capital assets proviously included in Consultandy fees		(105.976)
Restptement of Other expenses due to it having capitalised before		11 459
Restated Grants and Subsidies paid to line Ggabi Economic Development Agenc	·Y	84 REE 550

The take over of water service from Sarley Local Intentigating and Amato's Water Emind resulted in changes in expenditure outerns to the prior year. The everage increase in General expenditure is only 4% for the year. There has been a shift of

spending hadware types of expenditure and not netesterily a material increase overall

39 LOSS ON DISPOSAL OF PROPERTY, PLANT AND EQUIPMENT

Table 1400000 Color State Santa	
Value recovered from mourewise	465 543)
Carrying value of Property, Plant and Squapresent discounts or entities of	927 833 575 570

The loss on disposal of assets so the amount of R) 000 569 (8575 576-2017) relates to assets that were written of

39 CORRECTION OF ERROR IN TERMS OF GRAP 3

2016

40,01 NET SURPLUS ! DEFICITI FOR THE YEAR 2016

Cartain errors were detected which relates to the prior year and were restated retromancement. The offects of these castalogues are framed below.

Surplus reported on 30 same 2016	1 4 30 712 723
General Exponent incurred due to involces received late and dispute	
repaired. Sefer to note 15	[1 994 591]
Resourcessori of satury religious cost dive to over payments in the past, debt	
was never created, however disclusions wasty dang	298 339
Restailment of the total inforvationary Work in progress figures due to	
and the state of t	(85,698,915)

		2018	2017
		R	E
	Residenment of depreciation on ES/16 due to correction of error on RUL of		20.000
,	water and benfaction infredirecture exerts		254 525
	Reallocation of unpaid montes due to an employee. The full payment was		
	racognised against the expenditure and an other payable was created.		73 106
	Payment was done in May 2015 - Refer have 14. Correction of underessivement of dispreciation/assertablism of inventment.		(3 915
	property during the 2015/2016 financial year		
- 3	Restated surplus for the year ended 30 isine 2016		1 407 311 474
40,02	PAYABLES FROM EXCHANGE TRANSACTIONS		
	Balance previously reported		78 KW 855
	Connection on uniderstatement of Trade payables due to lake receipt of invesces and a disease star has been restaline. These 38.1		1 934 991
	Realignation of pipping morein, does to an employee. The full payment was		
	recognised against the expenditure and an other payable was created		
	Physicant was done in Misy 2025.		179 309
	Restated Balance on 30 June 2016		78 582 007
40,02	RECEIVABLES FROM EXCHANGE TRANSACTIONS		
	Balance previously reported		50 765 364
			2006 025
	Correction of shelf delition belienche vior recognised prior in July 2016		F. W. W. W. W. W. W.
	Restated Balance on 30 fune 2016		00063 600
40.03	PROPERTY PLANT AND EQUIPMENT		
1	Balance previously reported		1 692 4.21 236
	Replication of captus expenditure proviously recorded as part of WIP, new		145 1938 93.5
1	being classified as oper simmal cost		
	Restatorners of depreciption on 15/16 due to correction of error on HUL of		
,	water and ganitation infrasionages sesets		354 526
	Restated Balance on 30 June 2016		1 849 687 469
40.04	INVESTMENT PROPERTY		
	Balance previously reported		2 522 753
	Convention of the understanderes of depreciation, amortisation on trivial mest property for the 2013/2016 feature of year		13 915
	Restated Balange on 30 June 2005		2 525 640
	neurated destroye and yourse about		
	reconcludation between net surplus for the tear and cash generated	BY CPERATIONS	
	Net Surphis/(Ithalicit) for the vaio	90 729 749	2000 5,8% 5,4%
	Maljuratural Nov		
	Man Cash Capandium and Fenerice	80 639 623	54 596 834
	Hiron-Casili Epplandibure and Revenue Actuarial Guines Gase on Obspacial of PPS	80 620 622 (7 502 GS1)	54 596 856 (6 496 957

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

4 9 158 883 4 9 158 883 4 952 957 1 642 285 38 908 567 6 995 383 2 665 915 60 795	4408 121 628 4 408 121 575 576 22 693 141 6 600 291
4 552 357 1 642 285 28 509 547 6 595 383 2 665 915	4 428 120 575 376 22 592 141 6 660 291
1 642 285 38 509 567 8 595 388 3 665 915	575 576 22 893 14) 6 600 70
1 642 285 38 509 567 8 595 388 3 665 915	575 576 22 893 14) 6 600 70
38 906 547 6 595 388 3 465 916	22 553 14 6 660 29
38 906 547 6 595 388 3 465 916	22 553 14 6 600 20
6 595 388 2 665 916	6 660 25
2 665 916	
	1.700 0.00
60 756	2 2s Lat. William
	36 15
\$ 057 962	1 633 00
10 625 439	9 686 07
2.8096 3092	9 325 05
	59 49
(15 5 fm 156)	(34 764 93
(100) 200)	(1.076.93
(391 964)	(283 60
(37 996)	(109.43
(3 65# 849)	(3 557 74
(30 009 799)	(9 194 77
(1.868.3681	(1 970 35
7 987 506	(131 064 52
7 987 605	(1.11.0064.52
194 833 361	131 643 66
(47 (996 532)	46 813 86
(82 373 4 (6)	50 155 50
259 371	277 77
5 304 905	(178 50
(3 151 690)	3 9 t 2 36
7 757 336	6 608 43
28 093 410	(23 060 60
164 734 525	228 257 53
	2 506 883 (15 654 156) (1 091 2001 (91 964) (27 966) (2 654 865) (10 009 796) (1 668 266) 7 967 505 7 967 505 294 833 361 (47 (98 532) (52 372 416) 259 371 5 306 905 (2 151 660) 7 767 838 28 093 450

42 UTILISATION OF LONG-TERM LIABILITIES RECONCILIATION

Long-name liabilities have been utilized in accordance with the blusicipal Finance Management Act. The Amount's Loans carry interest of between 10% and 11,52% and will be reported by 2024.

43 UNAUTHORISED, DIREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED

Unauthorised expenditure

Reconciliation of canastitorines expenditure.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

	2013	2017
	B AND THE	R
Spening Inlance	164 753	164 753
(Macérovisos excerélicare correrá year - aparitiring		
Unauthorned expenditure surrent year capital numbers of by Council		
Francisco do recomposes for recovery		
Unauthornon expenditure awaiting pushotization	154 753	164 753

The enemotyphiny did not note any oraclifications expenditure for the 2017/2018 and 2015/2019 financial periods

fruitiess and wasteful expenditure

Rectycolitization of Institute mod estimated supposeds are

Opening balance	717 807
Fruither and wasteful expenditure content year	
Widten off by Control	(737 507)
Transfer to receivables for rectivery	
Freducts and aresignal expanditure awaking write-off approval	

Incident	Disciplinary steps
Britistin word on Tubinten	Alone . The sensors was one a author 30 control of chemist of the februics

irregular expenditure

Reconcilistate of Imagelias expenditure:

irregular imperiorme	62 259 407,82	
Stateon off by Council awaking condensation		(9 190 359)
CU1426 (76K)	23 219 408	
irregular expanditure - current and providentified in		
Opening Selacute		\$ 192 359

A contract was entered into between IGDM and blooks Truss visiting the Municipal IGM Regulation 32(1) which states Nat a SCEA judicy may allow the accounting officer to produce goods or convices for the municipality under a singlest accurate by smoother origins of the state, for managing the limiteneous fation of family Works and Sanitation Programme on an implementing agent. This was following a procure allowed in terms of section 110 of the MSMAL to Manch 2011 ISBM participating in a Regulation 32 constact sites establishing the below

- A costance was secured by the Eastern Case Department of Fastion Settlements by means of a compession birthing process applicable to the Eastern Cape Department of Human Settlements (organ of state) with Would Trust.
- In line with sub-regulation (1)(1) and (1)(b) the monocipality and regulations there was no regula in believe this such contract was one naticity proguent by stop Eastern Cape Department of Burnan Sessioments.
- Thora were delianatesphile transitios for the crusicipality to duy or and
 The Epitiero Cape Department of Human Solutionerics, Jüliché and Meula Trust had conveniend to such ancomment in writing

In application of degulation 25, the municipality and a proper demand management plan in place that was based on the service delivery and budges implementation place. As an implementing agent, Minds Tress analysis and economic through the use of conspective endding same prives to secure constructions and vereich exceptions.

The constant between Europe Unper Department of Frances Solitanement, and blanks treat capacities September 2013. The

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

18 2017

comment of ISBNA expired in June 2016. It was further extended in time with next time 115 of the ISBNA and thin was reviewed during the 2016/17 audit by the IAS and determined as compliant.

46 MATERIAL LOSSES

Water distribution insses

14 435 430 10 879 736 (8 054 363) 3 561 753 2 819 377 8 381 125	14 560 712 1) 616 721 (7 838 746) 3 563 606 5 177 982
(8 054 563) 3 561 753 2 815 377	(7 838 740) 3 563 500 3 177 583
3 561 753 2 819 377	3 563 900 1 177 593
2 019 377	9 177 993
8 381 129	
	8 741 972
34,7%	24,4%
23,93%	26.85%
44.30%	46,24%
7,49	7,38
45 200 3 12	AN 755 753
20 271 523	23 458 507
	34,794 23,58% 44,20% 7,10 45,000,518

The impressment in water lower is one to major reforts shreened and repairs to rightly infrastructure as well as origining water resolutions to reclude significant so as to manage drought this. This has been consider with later and twisteness efforms water consumption and demand management and this improvements in motoring.

47 ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT

47,01 SALGA Contributions - [MFMA 125 [1](b)]

Operancy Assistance
Council substant points
2 033 160 2 153 161
Associate point - current year
(2 033 160) (2 153 161)
Associate stated - province years

Balance expand (included in creditors)

The prior year figure was applicant with an amount of 2005 791 due to additional subscription fees billed by SALGA

47,02 Audit fees - MFMA 125 (186)

Balance unpaid (included in payables)	160 257	30 848
Absorat bard - strevious retir	(20.846)	(361 896)
Amount paid	(4 958 376)	(4 670 655)
Current year audit too	5 113 627	4 694 960
Opening belance	20 346	354 856

47,03 VAT - (MFMA 125 (1)(b))

Balance receivable/ payable)	8 593 020	32 226 817
Removalità distinted - Currente galet	33 405 435	31 228 245
Amening received turning year	(57 588 838)	(9 837 358)
Generous turkious	32 688 430	9 625 829

VAT is payable on the categoritans. Only once payment is received from the debtors in VAT paid more to SARS, larger VAT has also taken claimed once payment has been made to a registered worse provider AR VAT recurrent have been instructed by the due date phroughout the year. Bulk of the Claims for the 36/17 year was only paid in the harmonistic feating saly 2017.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

		2018 R	2017 R
c	entributing to the confidence of allonges we experienced. The amount recoverable		
	Names for the last A morphile of the financies year.		
7.04 <u>P</u>	AYE SOL and UIF - MFMA 125 TIRE!		
-	Opening Salarne		
	irreni year payroli dodudbum and Council Contributions	31 583 039	26 903 353
	imount paid current year	(29 238 023)	(26,903,55)
В	ialance receivable	3 465 916	
			V
7,05 P	ension and Medical Aid Deductions - MFMA 175 (1)[5]5		
103	baning belonce		
0	screen year payroll deductions and Council Contributions	80 983 082	35 345 25
A	marant poli - charen yegi	 40 160 de2 	(35.349.75)
В	stance copaid (included in payables)		
7,06 <u>C</u>	ouncillor's arrear consumer accounts - (MFMA 125 (1/b))		
T	here are no interdual councillur accounts.		
D	revisitions - Supply Chain Management		
D	levinetisms with the Socialiy Chein Menagement Regulations were identified and	categorised as follow.	
	- Establishment	31 125 972	25 076 439
	Goods as jurvices are produced or available from a single provide	r only	
	Dates exceptional cases where it is impractical or impossible		
	to follow the official procurement procesurs ag. Strip and	15 190 793	1,8 699 12
		46 71.6 bill	38 745 56
0			
	Restations per disparaments		
		a pinu pide	
	Office of the Misserine Manager	1 301 735	99 10
	Office of the Migrorian Munager Financial Services	98.859	
	Office of the Microrinal Manager Financial Services Contents Services	98 859 4 903 129	2 998 78
	Office of the Migrorian Munager Financial Services	98.859	2 998 78 473 02
	Office of the Majorised Munager Financial Services Corporise Services Constitution Services	98.859 4.908.129 1.367.695	2 998 78 473 02
	Office of the Minimized Munager Floanized Services Companies Services Constituting Services Technical Services	98.856 4.998.129 1.367.695 27.436.730	2 998 781 475 024 35 235 424
	Office of the Minimized Manager Financial Services Companies Services Commission Services Technical Services Especializate Insucred on behalf of INGEDA	98.859 4.908.129 1.397.695 27.436.710 11.632.085	39 300 2 998 787 4 79 024 35 228 424 32 745 541
	Office of the Minimized Manager Financial Services Corporate Services Constituting Services Technical Services Enginediture Insucred on behalf of 100EDA APITAL COMMITMENTS	98.859 4.908.129 1.397.695 27.436.710 11.632.085	2 998 781 475 024 35 235 424
	Office of the Minimized Manager Financial Services Companies Services Commission Services Technical Services Especializate Insucred on behalf of INGEDA	98.859 4.908.129 1.397.695 27.436.710 11.632.085	2 998 781 475 024 35 235 424
c	Office of the Minimized Manager Financial Services Corporate Services Constituting Services Technical Services Enginediture Insucred on behalf of 100EDA APITAL COMMITMENTS	98.859 4.908.129 1.397.695 27.436.710 11.632.085	2 998 78 475 02 35 235 421
c	Office of the Minimized Manager Floadcard Services Constrainty Services Technical Services Especialiture Insurved as behalf of 100EDA APITAL COMMITMENTS Seministraters in respect of capital expenditure:	98.859 4.908.129 1.397.695 27.436.710 11.632.085	2 996 78 479 02 35 238 421 38 745 541
^	Office of the Minimized Manager Financial Services Construently Services Technical Services Technical Services Engwediture Insured on behalf of 1005E0A APITAL COMMITMENTS Immilitments in respect of capital expenditures	98 859 4 908 129 1 867 895 27 436 710 11 612 065 46 736 163	2 998 78 475 02 35 235 421
A 11	Office of the Minimisted Manager Financial Services Companies Services Commissing Services Technical Services Especialistic insucred as behalf of 100EDA ARTAL COMMITMENTS Emmissions in respect of capital expenditure: approved and contracted for: Infrastructed for:	98 859 4 908 129 1 867 895 27 436 710 11 613 065 46 736 163	2 996 76 479 02 35 236 421 38 745 54 370 224 60
A	Office of the Minimised Manager Floancial Services Constructing Services Technical Services Especializate Insured as behalf of INSEDA ARTAL COMMITMENTS Immiliarments in respect of capital expenditures approved and contracted for Instructions Ins	98 859 4 908 129 1 867 895 27 436 710 11 613 065 46 736 163	2 996 767 479 024 35 236 421 38 745 541
A	Office of the Minimised Manager Financial Services Constituting Services Technical Services Especialituse Insured as behalf of 100EDA APITAL COMMITMENTS Immilitates in respect of capital expenditure: Approved and contracted for Infrastructure Otal his expenditure will be Snanced from Capital Replacement Revenue	98 459 4 908 129 1 367 695 27 436 710 11 532 085 46 736 163	2 996 78 475 02 95 236 421 38 745 54 370 224 60
A 11	Office of the Minimised Manager Floancial Services Constructing Services Technical Services Especializate Insured as behalf of INSEDA ARTAL COMMITMENTS Immiliarments in respect of capital expenditures approved and contracted for Instructions Ins	98 859 4 908 129 1 867 895 27 436 710 11 613 065 46 736 163	2 996 767 479 024 35 236 421 38 745 541

135 900 945

370 224 005

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

2018 2017 R R

50 FINANCIAL RISK MANAGEMENT

The periodities of the Memiripality expose it to a variety of financial risks, including market risk (comprising fair name interest rate risk and interest rate risk in the Municipality's of management programme focuses on the morrealists billing of financial markets and seeks to minimize parential adverse effects on the Municipality's financial performance.

(a) Foreign Exchange Currency Risk

The Municipality does not engage in loreign currency transactions.

(b) Price risk

The Municipality is not exposed to price risk.

ici Interest Rate Risk

Financial assets and Mabilities that are sensitive to interest rate risk are cash and cash equivalents, non-our rent investments and lean payables.

The Municipality analyses its potential exposure to interest ratio changes on a continuous basis. Different spenarios are simplested which include refinancing, renewal of current positions, sitsonative financing and hadging, Based on these scenarios, the Municipality establishes the impact that a change in interest rates will have on the surplus/deficit for the year. These scenarios are only simulated for each and carn engineers are no near payables are fixed.

The Municipality did not hedge against any interest race risks during the current year.

The parametel impact on the Municipality's surplus/deficit for the year due to changes in interest reses were as follow:

0.5% (2017 - 0.5%) increase in inserest rates 0,5% (2017 - 0.5%) Decrease in interest rates

The potential impact on the fair value of Ivane payable due to changes in interest rates is insignificant as the carrying value represents the fair value based on the underlying assets.

(d) Credit Risk

Credit rick is the risk that a counter party to a financial or non-financial asset will fall to discharge an obligation and cause the Municipality to incur a financial loss.

Credit risk arises mainly from cesh and cesh adelivations, instruments and deposits with banks and financial inschutions, as well as credit exponeres to consumer and grant debiors.

Receivables are disclosed net after provisions are made for impairment and bad debts. Receivables comprise of a image neminer of committee, dispensed across different sections and geographical transit Origining profit evaluations are performed on the Minancial condition of these mechanisms. Credit risk post-siming to display to considered to be moderate due the dispensitied maters of deletions are immensionally assessed individual balances. In the case of consumer receivables the Municipality effectively has the right to terminate services to customers, but in practice this is difficult to apply. In the case of debters whose accounts become in acroans. Council dedeavours to collect such accounts by "levyling of penalty charges", "demand for payment", "restriction of services" and, as a less resort. "hunded over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Folicy.

All pervices are payable within 30 days from invoice data. Refer to note 25 for all balances outstanding longer than 30 days. These balances represent all debters at year end which defaulted on their credit terms.

No receivables are eleaged as security for financial flabilities.

The Municipality only deposits cash with major banks with high quality credit standing. No cash and cash

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

2018 2017

equivalents were disdepent in security for financial libribities and no restrictions were attached to the site of the cash and cash inquirishment for the period under review. Although the credit rest pertaining to cash and cash innershaps for providered or be low, the susception between the financial below.

The casts utilitied by the Municipality for current and non-content encounters are all listed on the INE (ABSA Barts). The credit quality of mese institutions are exeluted based on their required SERS releases as well as contur modilin reports. Bused on all public communications, the financial statementhy is evaluated to be of lings quality and the credit of participality is investigated to be only.

Although the risk pertaining to unself conditional grants and substitles are considered to be vary low, the resource of electric statement below. Amounts are receivable from national and provinced government and there are no negociation of courses gotty Safavill.

Representative them continues a commentures and representative demonstry of Proceed Poststan date for impairment or discounting. A report on the various consistent of debutors is crafted to substantiate stars evaluation and subsequent impairment, where explicable, The matterium exposure is disclosed below.

Financial assets exposed to could risk at year end are as follows.

Becausities from Exchange Transactions	154 075 734
Cards and Cards Equipoliphia	13 654 580
Won-purrent Investments	2 577 508
Linguad Conditional Grants and Solahilits	14 165 662

188 597 084	145 116 429
14 365 662	31 163 553
3 571 508	3.477.506
THE RESERVE AND ADDRESS.	to the property

147 790 665

(e) Equidity Risk

Proximal liquidity risk management implies measuring sufficient cash, the availability of funcing through an aduptional excessor of consentated credit facilities. One to the dynamic nature of this underlying lauriness, the treasury countries is flexibility in funcing by maintaining evaluations under credit times.

The Municipality's rise to Routsity is a regult of the finish healistics to corer fature commitments. The following involves of foture commitments and credit availables.

The value below unalyses the Eutropenic Entity's Resource National and relevant, maturity processing, based on the remaining gentur at the financial year and to the continuous materials like the The names of Sachsted in the table are the contractual undiscounsed cash flows. Submens that within 12 months equal their corrying dislandes as the legact of discounting is not agreement.

Long Term Rabilities

Capital reportments

Payables from exchange transactions

Unopping Camplitional Government Grants and Roceigns

7 SGRS 3 8/9	5 66 7 (205
9 (90) 193	12 654 369
(5.588 875)	(5 947 34A)
108 750 def	103 485 133
3 779 798	4 928 428
119 027 075	1 15 (10) \$45

FINANCIAL INSTRUMENTS

In accordance with GBAF 10A the Anancial Instruments of the Mountainity are classified as follows

Financial Assets

Financial instruments at amortised cost

Hon-Current Investments

- Placed Deposits (Zero compan) - Managad Sheley - Ide Goeb Sconomic Development Agency (Sec.) 100

3 477 958
1 553 459
1 594 (05.5

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

1 564 375 2 776 238	\$55 445 113 5 567 344 4 958 428
	100 445 110
108 750 019	
	9 99 00
7 50% 318	6 687 005
12計207 42計	145 116 429
34 395 662	22 163 551
12 054 500	2 194 105
154 275 734	117 220 465
R	R
2018	2617
	R 154 075 794 12 654 560 54 395 662 184 697 484

51 EVENTS AFTER THE REPORTING DATE

The resence approved the payments of Paylowmence beings for the paying 2016/2017 based on a formal prescribed encounters that was done during hity 2018.

52 IN-KIND DONATIONS AND ASSISTANCE

The following in kind donations were received:

A Sourcer lift for the socras team of the District municipality with an approximate value of \$20,000.

53 PRIVATE PUBLIC PARTNERSHIPS

Council has not entered into any private public partitionings during the financial year

S4 CONTINGENCIES

Council has the following contingent habilities at the end of the financial year 2017/2018

Outstanding Higation claims

A claim step tiled against the Municipality by a service provider dispersing the exercit of a service to intention service provider subgramma was received on the 18th of May 2016 in flavour of the municipality, flowerer the plaintiff has appealed the whole subgramma. Independent was received in the favour of the Municipality again from a full bench appeal and the plaintiff has opt to appeal again. The court has credit that the first new reselventised disting 2017/2018.

The abundageality was consequence a labour masses in respect of its judion fice lighters. The labour court reviewed and set ments the decrease of the master back to entitration and the amplityment the amplityment to provide the master back to entitration and the amplityment representative rated points in limite which resulted to the commissioner discussing the application or grounds of prescribing the debigue the employees is application for consonialises should they want to persue the master. The application to backlifest and the application was dismissed on 30 April 2017. Currently the employees have filed an application to review or set diside the decision of the commissioner who dismissed the application.

In addroon, the Commissioner also issued an award that the 35 locator fire lighters be pold an announce of 8.21.1 870 exchi based on 1866 grading. This policious award has also been referred for review. This matter will was suppose to sit on the 25th and 25th of October 2016, however the case was removed from the roll on the date in question doe in the issues surrounding the non-filling of the necessary by the Borganing council as seed as time power five lighters attending. Their attending withdrew subsequently and to date we have not received a new date from the labour coest.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

2018 2017

spouse for destages, our and seffering and hieron thesical cross. The claim relates to a crotor vehicle accitions wherein the vehicle was demaigst when entering a site in Aliwal North. The site relates to diggings on a road for fire purpose of effecting repairs to water infrastructure. The completioners believe that the Municipality is responsible for the accident that occurred. The this occurred is a confessing time dawn and the restor has been set down for that on the 11 October 2015 and then was removed from the roll on book of they wholes to file class appart witness mediance. The municipality is enabling the new that

The Copactment of Worker and Swilliamon is clearling an account R37 560 353 from the Michicipality for new wreter extraction costs. This amount is leader up of a resident of involves, disting back as fair as 2002. The filterincipality has lead anomalise when extract one octobers with the Department, out this amount has not been filterities. The Michicipality has lead anomalise that this amount is firstly president overscased and in some cases refers to areas outside that District's probabilities. An energial of S30 551,558 fair built vivine gentileties has been reader and this amount is considering to the district's probabilities. An energial of S30 551,558 fair built vivine gentileties has been reader and this amount is considering to the district's probabilities. An energy of S30 551,558 fair built vivine gentileties has been reader and this amount is considering to the outsidering magnification, with the Department. The resistance of the contingency is 822 120 801. The december General to write off the phononic. This decision is eith pending. The Observation is also considering disruggly radial measures for the current year it are visited extraction costs. This decision is also pending.

A parameters and a product of information has been filled apparent that invaring affects. This invator relates to an improved of the interdiscipling had an accident time in contract case downspect in this process. The identicipating downstant the interdiscipation of the translating of the interdiscipating as being medium. This interdisk is overlating a count date. The other processes to 9272 rest.

There were an accident which occurred between a valuite of Senga Managastry and a truck driven by an employed of the Managastry. The less cance a delening for someges from the menicipality and the enumberably is odnitesting the claim. This register a pending before court for mail. The claim amounts to 9855 665.

A claim was filled arguines the MissinglePin, by a service provider for services rendered. Example has filled a counter obtain. The Mismolphility considers and liberillating of the case body, built by the Mismolphility as being low. No court films has been set as on the reporting date. The claim permiss of 8000 0001

There is an everytim obtain for a property the monicipality believes to liming to the invatigability. The claim amount to RMI 000

Other moltage: There is a claim from Tellison for intraversatives demayed in the value of \$1.10 (3)). There is a weble: claim from a service provider for environ rendered that are contested by the municipality to the value of \$2.76 (30). Liyasikha Trading and investments vs (\$60), Liyasikha trading and investments vs (\$60), Liyasikha

lazang community development trust has totigned a claim againste the Minister of Bural land and reform in allow the development of the estimatelling project at the Justina Dain and this municipality is also unity as a United Municipality since the claimant believes the dain falls unity this Municipality. It is invoved a DMS owned dam

Council has the following contingent assets at the end of the financial year 2017/2018:

The association electrical provides that which is currently under investigation by the SAFS and the continues a consent at this stage. The excitors has been referred to the Municipal accordance to claim from the modifical aid scheme in question. No court date has been let on the experting stage.

A case against a furnish minglayer has been before usbous count for fraud. The mighter has been finalised and a debute was created during 2016/2017. This debute was paid off during 2017/2018.

55 RELATED PARTIES

No business immunitiems took place between the Montgotillity and management pertained and their close family members (including there members of Tonlify members) flaming the year order grown with the exception of Edward Community Radio scools the value of R2500. Thabis Mociol and Cit Phasa and non-manustric directors.

Related Party Loans

Since 1 soly 2006 forms to Councillars and Senior Messagement Employees are not decontrast

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

2018 2017 R R

Compensation of management personnel

The configuration of management geranimal is set out in one 35 and 37 to the financial statements

Investment in Municipal Entity

The Meanicipality has a 100% shareholding in the Goath Economic Development Agency (Soc) Ltd (InGEDA) as not out in note 12 to the Biomodula automosess. The Meanicipality increased arguments on bothell of Judi-EDA. Refer to note 11 for this detail of the Judi-Dacon.

The Municipality paid a grant to InGEDA as disclosed in nove 35:

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

35 NATIONAL TREASURY APPROPRIATION STATEMENT

	ORIGINAL EUEGET 2018 8	BUDGET ADJUSEMENTS 2018 R	FINAL SUDGET 2018 R	ACTUAL CAJICOME 2018 R	DUDGET VARIANCE 2018 R	RESTATED OUTCOME 2017 B
Financial Performance						
sorvice charges and onnue	110.556.355	48 03 5 5 9	103 471 017	// 16/6/ja	TON DWE ADJ.	21 5/11/250
shipusa himan Yanning ya	17 119 CMS	7 963-000	24 603 000	38, 765 366	() 767 366	37 605 82
I totales, recognised - uno sugge	355-566 400	50 100 000	380 634 600	sou cor est	113-913-110t	310 516 623
Debut men rénimos	<u>a</u> adio 304	204 (93	1586383	14 275 935	(62 686 249)	17463945
Foral Operating Revenue	309 338 982	85 984 852	595 323 934	922 784 530	72 562 384	451 952 432
Empreyor equ	159-901-859	11 450 141	198 771 65.0	2 Mi 1 5 9 Wes	(1.) No. (0.9)	100 056 776
the yearsteen pleases of convergentings.	7.242.394	11109 9820	5.579.884	5 85 5 812	(1571 8-68)	11-895-915
Celes anga myenye	20 675 143	43 (41.154)	Ad 622 534	32 WE GOT	35 8 55 195	77 675 467
Deprecision Sincret inpainment	46 (320 675	548 1086	46-3013-949,5	49 158 582	11 766 6414	40 561 626
Entonote-Changes	3,393,083	13 2599 5000	3 000 001	5 695 mill	4 642 30 -	5 936 120
Andonrols and bell perchases	9 500 000		3 60g 900	4 458 788	4 540 222	4 363 500
Contracted nervices	113 307 309	46.053.460	350-159-290	24 672 993	340 245 696	21 061 70
Experience and grants	19 505 739	地位 中国 医神经	E-600 (0.00)	6 #85 136	v <u>1,000</u>	7 573 540
Differ expenditure	106 975 205	114 962 CMQ	102 618 671	232 019 905	13-25 HOL 28-20	191 275 121
Laction disposal of RPS				5 803 208	(2.667.385)	97557
Total Expenditure	318 371 972	73 297 132	591 566 160	585 167 535	2 554 658	502 171 278
Surplue/(Deficit)	(8 932 990)	12 687 720	3 754 739	20 127 965	13 192 745	38 959 791
Prompting recognitived tablets	254 235 600	(59 (890 0)064	319 945 300			
surplus/(Deficit) for the year	245 222 010	(22 402 280)	222 819 736	53 811 524	5 858 306	70 015 570

p. m.	MATIONIAL	TOCKCHION	A DOMESTICAL STATESHERS CONTINUED.

Mar cant report (great) the care of the ca	1358 549 0846 1358 549 0846	40 857 tol	(218 488 686) (4 626 9621	(125 0H1 110) (13 504 150)	79) 700 (18) (124 (13)	ut no 204 902) (3.805.576)
Cash flows	2003 Bull 5.66	4312 (64.2 46.3)	100 211 101	160 714 800	\$4.05.324	398 358 587
Total sources of capital funds	25k 50e 000	127 254 9581	J24 251 907	£ 344 4 544 836 £	50 W25 No.	153 190 216
Transfers are spreads - capted internals garantities funds	294 199 000 4 791 000	M 350 0001 1 PM 547	215-001 03F0 12-001 03F	882 G35 146 2 708 835	55 429 353 30 356 634	250 801 795 1 388 224
Capital Expenditure	<u>156 546 400</u> 0	(21 25% 053)	JAC 201 947	(25 05) 318	100 100 020	250 654 562
Capital expenditules & funds sources	ORIGINAL BUDGET 2018 R	BUDGET ADJUSTMENTS 2018 8	FINAL BUDGET 2018 R	ACTUAL OUTCOME 2018 8	SUDGEN VARIANGE 2018 R	RESTATED DUTCOME 2017 R

APPENDIX A (UNAUDITED)

SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2018

EXTERNAL SOAMS	Rate	Number Number	Redebminse	Maruffir Date	Bitting at 30 tune 2017	Received during the period	Redeemed during the period	89%/dree ut 30 mae 2018
					R	R	R	F
ANNUITY LOANS								
899A Building As Graham and One street Buildy Loss	63.5%	500070	6-reposition	30 Afeet 2004	4 774 750		434 708	4 345 34
ASSIA - Wreter maker toen	160 75%		5 coverns	3 folimente 3686 i	1,620,676		988 30%	2.332.76
Total Acousty Ecops	1				3 086 330		1 419 326	6 66 8 310
FINANCE LEASE								
ABBA - WORRCLES	Symbol		Macconin	5 to source	4 100 000		3 105 135	1.452.60
Total Finance Leases					4 528 018		2 105 166	2 42 2 38
TOYAL EXTERNAL LOANS					12 514 549		3 924 441	5 (91) 19

APPENDIX B (UNAUDITED)

ANALYSIS OF PROPERTY PLANT AND EQUIPMENT AS AT 30 JUNE 2018

				hostings	1211					An extensi	Consument.		25776 6
	Decreise Extrest	Applead Valor Danke a supre-	Add Tarte	Antiquolivator Antificial	CONTRACTOR A	272/565	Ranche With Respectation	Cornig \$15790	Basility Basilies	Aprilian	Disputels and feed displayed	64842 84842	VWS
06 46 2 f sl-th-T													Nagata
veid	2,000,000							1,861,000		100		C 1438-57%	124.200
Nyspedu	10.7% (4.6%)							5 51706	1747,100	192.7%			
	27.75" 26.2		-					17 757 854	3 540 412	387(0)3		A 524 231 1	13 239 X1
(\$645599bc)											551,019	40.003.497	22 2 5 5 6 5
Descript Rigurds	282 M21 VIN		\$4,500 kg		68561786	197,044		400,000,000	at each but	9.40.51			
Minute Market No. 10	3 041 445 31.		27.57.60		010 Serv 1961	Q 94 W		1986(2008)	454 pho 281	97%40	90,510,190	104 NW 123	1 (61-17)
	13811371416	1	4 700577		264 717 367	12 087 487		C SMI 257 124	172 600 944	ME 117 183	13 199 697.	144 718 423 1	1 447 308 THE
Dr er Assile.													212,800
defor Systematic	21001240		695 Fu?			0.2		1500000	179966	0.00	6179	1960546	120450
Fundamental States	415(424)15		301 (46)			92.5		+436,085 k	F4902460	10-100	52.00	7 26 . 141 /	1941100
Cyclogramatical Co.	36 6 16 5 2 60	100 01%				ti populati		45 995-616	2112/011	222,064	12 150 190	3,007,463	
Sar Programme.	201798S	TEL MIN						4.424.961	1990 000	981-201		2995 666	1807100
Datteron Association	3192.42		3.693.603			1,07,486		4 0 8 0 3 4 1	2007.000	307563	69.510	21657.398	
toers describ	\$ 765,507	96.90				12 * 149		12 250 1925	. 67 5 90 67	450.00	111.655	534 496	9992 697
Team and September	1279,940	1	27701					15 CA1 + 150	, 489 SUT	35.40		; M500s	1.585.55
	40.44±565	1 177 412	1 700.153			(E 127 %A)		JI 210 965	23 112 161	1,019,781	2727744	23 374 2 M	23 863 27.
													1.474451.734
Tory.	2127461631	's date fill	#2 555 CM		260 TAS 560	3 665 455		2135216722	129 431 794	26 542 557	(E007407)	424A23344	1 472 451 - 54

APPENDIX C (UNAUDITED)

SEGMENTAL STATEMENTS OF FINANCIAL PERFORMANCE (MUNICIPAL VOTES) FOR THE YEAR ENDING 30 JUNE 2018

VOTE		30 JUNE 2017		30 JUNE 2018						
	REVENUE R	EXPENDITURE R	SURPLUS/(DEFICIF)	REVENUE R	EXPENDITURE	SURPLUS/(DEFICIT) B				
Management Sentres	500 000	46 303 316	(15 969 316)		45 895 788	445 536 736				
Financial Services	8/44/8/9/3/99	69 098 689	279,350,345	344 547 343	87 P03 432	267 944 925				
Continue invitate	7 739 477	45 298 520	(87 043 040)	8 274 385	46 796 114	4569 A24 776				
Technical Services	336 525 785	292 769 653	48 757 950	296 185 694	325 472 280	(89 507 305)				
Commercity Services	16 165 665	46 888 971	,3/8 73/9 075	3 653 994	49 153 662	(44 539 467				
Institutional Superior and Advisorientims				957 400	11 000 330	499.047.980				
TOTAL	702 310 282	502 250 152	200 060 130	655 397 278	565 167 536	90 229 742				

APPENDIX D (UNAUDITED)

DISCLOSURE OF TRANSFERS AND SUBSIDIES FOR THE YEAR ENDING 30 JUNE 2018

	distribution of the control of the c	dipotate may of the opticities systems.	designed operations	Press	alegies in Source	Enterent Purs	Keryada Keryada (Coeryahy)	fysysmetime en Referency (Cadissil)	Enterer c	Sideseer.
	_									
EAST ON A CONTRACT OF THE PARTY										
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APPENDIX E (1) (UNAUDITED)

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

Total Revenue by Vote	763 502 982	50 894 852	314 397 834	655 397 278	159 000 556	702 310 28
income on the Proposition of the	557 400		957 466	35 / 400		
Commence Services	11 831 (00)	13 300 5001	9 632 005	3.658.194	3-572-606	10 206 8
Pacilianum Santhian	501 506 393	55 90h 386	557 466 957	255 165 054	351 301 993	339 52 9 1
Connective Services	J. 397 804	203 (729	2 900 313	8 334 335	(5.774.622)	7.73% -
Fundament Carriers	والراق ولفت فتقل	2001 2004	344 143 264	3#4 847 345	(100 106 661)	3444300
Marabyestaber Selve et	2 020 000	12 033 0001		•		960 d
REVENUE						
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	2018	2018	2018	2018	2018	2017
	BUDGET	ADJUSTMENTS	BUDGET	OUTCOME	VARIANCE	OUTCOME
	ORIGINAL	BUDGET	FINAL	ACTUAL	BUDGET	RESTATED

JOE GQABI DISTRICT MUNICIPALITY

APPENDIX E (1) (UNAUDITED)

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

Total Expenditure by Vote	518 271 972	73 297 132	591 569 103	565 167 53 6	26 401 568	502 250 15
lessituación Support und Advancement	18 662 925	14 46% 4441	34 196 464	13 579 895	210 090	
Commission Services	64 (952 666	712 376 ASET	\$1,681,868	49 192 562	2 520 236	48 890 975
Tachestal Severces	277 350 287	59 147 637	330 597 914	350 650 545	545 365	291 766 635
Composite Services	53, 845, 857	(2.120 873)	49 678 465	#6 799 114	2 679 373	45 252 524
ier would bereiode	50 Ge 713	45 179 749	100 276 463	88 123 788	20 152 676	69 888 681
Management Service:	26 324 628	(# 1995-164)	42 137 865	42 061 135	75 725	46 34% 508
EXPENDITURE						
	R	R	R	R	R	R
	2018	2018	2018	2018	2018	2017
	BUDGET	ADJUSTMENTS	BUDGET	OUTCOME	VARIANCE	OUTCOME
	ORIGINAL	BUDGET	FINAL	ACTUAL	BUDGET	RESTATED

JOE GQABI DISTRICT MUNICIPALITY

APPENDIX E (2) (UNAUDITED)

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

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355 444 400	507 (509) (508)	\$65 634 456	464 607 910	(16 373 410)	314 815 63
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e.	R	R	R	R	R
2018	2018	2018	2018	2018	2017
				VARIANCE	OUTCOME
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JOE GQABI DISTRICT MUNICIPALITY

APPENDIX E (2) (UNAUDITED)

NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDING 30 JUNE 2018

Surplus/(Deficit) for the year	245 231 010	(22 402 280)	222 828 730	90 229 743	132 598 988	200 183 14
Surplus/iDeficit) promotion recognisms (uppersonable promotion)	(8 923 990) 254 951, USB	12 687 720 1 85 666 8003	3 763 730 P10 064 000	(42 406 006) (1) (655 546)	46 169 736 86 439 252	(50 618 84 (54) #(); 19)
Total Expenditure	518 271 972	73 297 132	591 569 103	565 167 535	26 401 568	502 171 27
case on dispessal of PPE				1442383	(李42) (劉)	571 5
Other commissure	116 976 306	138 302 0361	812 612 671	272 036 300	1129-402-6821	191 275 4
Enamples and grants	16 970 199	18 010 1941	8 485 000	8 215 193	7 \$ 3035	7.879.3
contracted sandage	153 507 340	43 211 120	USS 150 500	\$4 575 533	340 345 958	12 451 %
flok continuer	8 (204) 1100		9 (350 050	5 450 798	# 581 810	8 343 %
Learney Stanger	5 292 987	12 230 504	3 (70) 9 303	5 645 666	(A-645E-900)	59351
Company or apparent company. Company of the Compan	26.007 (20)	2549 (96)	06 970 989	49 259 589	43 700 estit	48 181 6
Debt region interf	30 875 142	43 /4 [74]	66 611 465	83 961 009	32 033 175	37 5 79 4
compliance reliefed costs from exemptor of controlling	186 751 De- 7 Jat 891	13 #27 257	150 111 402	6 95 5 352	360 942	5.200 9
EXPENDITURE BY TYPE	4-1-4-1-5	11 m ha 66 1	100 171 450	440 510 404	:11.952.03%	186 956 9
	R	R	R	R	R	発
	BUDGET 2018	2018	2018	2018	2018	2017
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REVENUE AND EXPENDITURE						

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